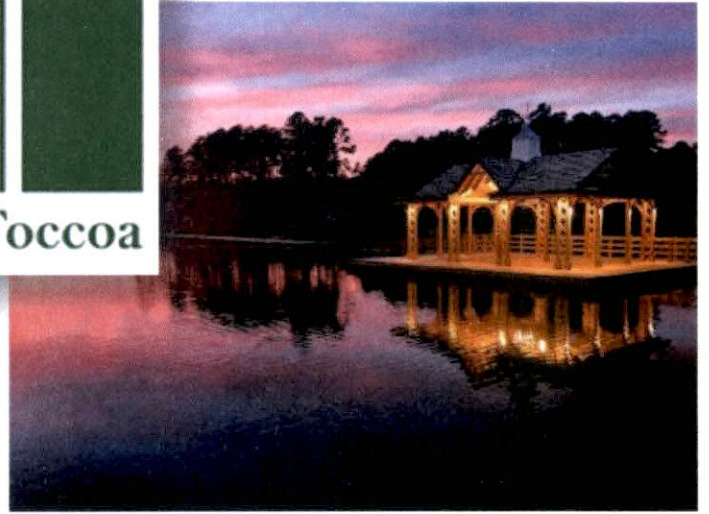
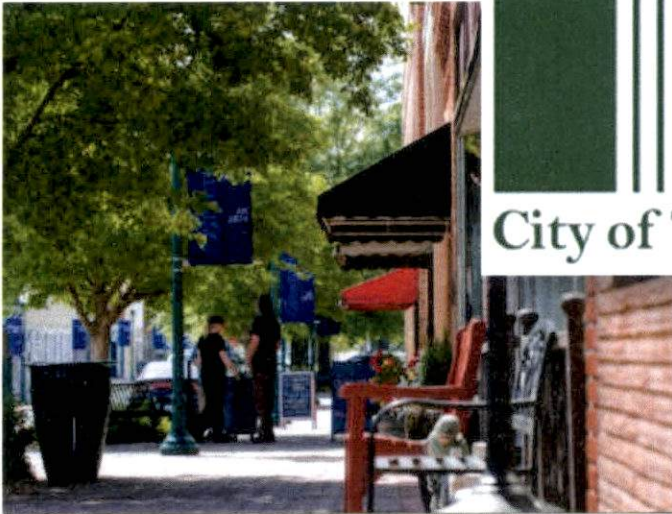


Your City at Work



City of Toccoa



2021 City of Toccoa
ANNUAL BUDGET

CITY OF TOCCOA FY2021 BUDGET

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**CITY OF TOCCOA
APPROVED FY2021 BUDGET SUMMARIES**

OPERATING FUNDS

		FY 2020 BUDGET		FY 2021 APPROVED		INCREASE (DECREASE)	% CHANGE
GENERAL FUND	\$	10,580,902	\$	10,660,142	\$	79,240	0.7%
WATER/WASTEWATER FUND	\$	7,045,971	\$	7,174,986	\$	129,015	1.8%
NATURAL GAS FUND	\$	11,365,513	\$	11,232,162	\$	(133,351)	-1.2%
SOLID WASTE FUND	\$	1,154,622	\$	1,152,564	\$	(2,058)	-0.2%
LAKE TOCCOA FACILITIES FUND	\$	592,554	\$	567,073	\$	(25,481)	-4.3%
	\$	30,739,562	\$	30,786,927	\$	47,365	0.2%

RESERVES AND R & E FUNDS

		FY 2020 BUDGET		FY 2021 APPROVED		INCREASE (DECREASE)	% CHANGE
GENERAL FUND RESERVES	\$	60,153	\$	67,998	\$	7,845	13.0%
GENERAL HEALTH RESERVES	\$	36,850	\$	67,998	\$	31,148	84.5%
WATER R & E	\$	100,000	\$	95,000	\$	(5,000)	-5.0%
SEWER R & E	\$	100,000	\$	53,143	\$	(46,857)	-46.9%
NATURAL GAS R & E	\$	332,959	\$	75,000	\$	(257,959)	-77.5%
SOLID WASTE R & E	\$	28,978	\$	31,100	\$	2,122	7.3%
LAKE TOCCOA FACILITIES R & E	\$	18,000	\$	18,000	\$	-	0.0%
	\$	676,940	\$	408,239	\$	(268,701)	-39.7%

SPECIAL REVENUE FUNDS

		FY 2020 BUDGET		FY 2021 APPROVED		INCREASE (DECREASE)	% CHANGE
GRANT FUND	\$	386,321	\$	320,172	\$	(66,149)	-17.1%
HOTEL/MOTEL FUND	\$	66,750	\$	107,875	\$	41,125	61.6%
SPLOST I I	\$	88,409	\$	-	\$	(88,409)	-100.0%
SPLOST IV	\$	115,045	\$	118,000	\$	2,955	2.6%
SPLOST V	\$	1,365,847	\$	45,000	\$	(1,320,847)	-96.7%
SPLOST VI	\$	1,086,122	\$	-	\$	(1,086,122)	-100.0%
SPLOST VII	\$	-	\$	750,000	\$	750,000	100.0%
	\$	3,108,494	\$	1,341,047	\$	(1,767,447)	-56.9%

TOTAL BUDGET FOR FY 2021	\$	34,524,996	\$	32,536,213	\$	(1,988,783)	-5.8%
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CITY OF TOCCOA - GENERAL FUND SUMMARY
FY2021 BUDGET

	FY 2020	FY 2021	INCREASE (DECREASE)	% CHANGE
GENERAL FUND-100 REVENUE				
0031 Taxes	4,215,950	4,298,493	82,543	2.0%
0032 Business Licenses	60,200	70,200	10,000	16.6%
0033 Intergovernmental	31,000	32,000	1,000	3.2%
0034 Charges for Service	59,080	55,540	(3,540)	-6.0%
0035 Fines & Forfeitures	449,650	413,500	(36,150)	-8.0%
0036 Interest Income	40,000	52,000	12,000	30.0%
0038 Miscellaneous	1,587,837	1,537,537	(50,300)	-3.2%
0039 Other Financing Sources	4,137,185	4,200,872	63,687	1.5%
TOTAL GENERAL FUND-100	10,580,902	10,660,142	79,240	0.7%

	FY 2020	FY 2021	INCREASE (DECREASE)	% CHANGE
GENERAL FUND-100 EXPENDITURE				
1110 City Commission	91,011	92,475	1,464	1.6%
1120 Community Development	71,377	75,931	4,554	6.4%
1130 City Clerk	122,093	128,582	6,489	5.3%
1320 City Manager	260,254	273,683	13,429	5.2%
1512 Finance	834,600	856,995	22,395	2.7%
1530 City Attorney	40,449	43,715	3,266	8.1%
1540 Human Resources	231,326	242,649	11,323	4.9%
1565 Public Lands & Buildings	410,497	393,564	(16,933)	-4.1%
2500 Recorder'S Court	176,170	184,641	8,471	4.8%
2850 Code Enforcement	116,490	131,674	15,184	13.0%
3220 Police Department	2,289,847	2,329,147	39,300	1.7%
3510 Fire Department	1,791,022	1,950,552	159,530	8.9%
4100 Public Works Administrati	195,745	213,757	18,012	9.2%
4220 Streets & Drainage	350,568	392,261	41,693	11.9%
4226 Pw-Grounds	776,191	765,304	(10,887)	-1.4%
4230 Right of Way Crew	116,497	0	(116,497)	-100.0%
4900 Pw-Fleet	232,971	249,253	16,282	7.0%
4950 Pw-Cemetery	63,927	67,341	3,414	5.3%
6100 Schaefer Center	91,425	101,475	10,050	11.0%
6220 Parks	38,229	39,627	1,398	3.7%
6225 Doyle St Pool	39,625	39,625	0	0.0%
7220 Building Inspection	2,350	2,350	0	0.0%
7520 Community Support	22,000	22,000	0	0.0%
7525 Local Government Support	254,906	259,266	4,360	1.7%
7530 Currahee St Beautificatio	7,000	18,500	11,500	164.3%
7550 Main Street	333,426	368,094	34,668	10.4%
7551 Downtown Maintenance	57,891	56,591	(1,300)	-2.2%
7560 Emergency Reserve	376,300	100,300	(276,000)	-73.3%
7565 Workers Compensation Rese	25,000	30,500	5,500	22.0%
7570 Property And Liability Re	25,000	30,500	5,500	22.0%
8000 Debt Service	25,000	30,000	5,000	20.0%
8500 Capital Outlay	750,000	837,291	87,291	100.0%
9000 Interfund Transfers	287,876	332,499	44,623	15.5%
9999 Available Funds	73,839	0	(73,839)	100.0%
TOTAL GENERAL FUND-100	10,580,902	10,660,142	79,240	0.7%

CITY OF TOCCOA - GENERAL FUND SUMMARY
FY2021 BUDGET

	FY 2020	FY 2021	INCREASE (DECREASE)	% CHANGE
GENERAL FUND RESERVES -101 REVENUE				
0039 Other Financing Sources	60,153	67,998	7,845	13.0%
TOTAL GENERAL FUND-101	60,153	67,998	7,845	13.0%

	FY 2020	FY 2021	INCREASE (DECREASE)	% CHANGE
GENERAL FUND RESERVES -101 EXPENDITURE				
1512 Finance	20,000	0	(20,000)	-100.0%
3220 Police Department	15,153	6,720	(8,433)	-55.7%
3510 Fire Department	25,000	32,400	7,400	29.6%
8500 Capital Outlay		28,878	28,878	100.0%
TOTAL GENERAL FUND-101	60,153	67,998	7,845	13.0%

	FY 2020	FY 2021	INCREASE (DECREASE)	% CHANGE
GENERAL HEALTH RESERVES -120 REVENUE				
0039 Other Financing Sources	36,850	67,998	31,148	84.5%
TOTAL GENERAL FUND-101	36,850	67,998	31,148	84.5%

	FY 2020	FY 2021	INCREASE (DECREASE)	% CHANGE
GENERAL HEALTH RESERVES -120 EXPENDITURE				
1512 Finance	36,850	67,998	31,148	84.5%
TOTAL GENERAL FUND-101	36,850	67,998	31,148	84.5%

CITY OF TOCCOA - GENERAL FUND REVENUES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0031 Taxes Revenue				
100-0031-311100	Tax-Real Property (Current)	\$ 1,005,000	\$ 1,005,000	\$ -
100-0031-311110	Tax-Real Property (Prior)	\$ 25,000	\$ 21,251	\$ (3,749)
100-0031-311310	Tax-Motor Vehicle	\$ 100,000	\$ 30,000	\$ (70,000)
100-0031-311315	Title Ad Valorem Tax	\$ 127,000	\$ 127,000	\$ -
100-0031-311320	Tax-Mobile Home	\$ 950	\$ 950	\$ -
100-0031-311600	Tax-Real Est. Transfer	\$ 40,000	\$ 40,000	\$ -
100-0031-311710	Franchise Tax-Electricity	\$ 450,000	\$ 455,000	\$ 5,000
100-0031-311750	Franchise Tax-Cable Tv	\$ 90,000	\$ 90,000	\$ -
100-0031-311760	Franchise Tax-Telephone	\$ 33,000	\$ 33,000	\$ -
100-0031-313100	Sales Tax-Lost	\$ 1,225,000	\$ 1,307,584	\$ 82,584
100-0031-314200	Alcohol Tax-Beer	\$ 171,000	\$ 175,000	\$ 4,000
100-0031-314210	Alcohol Tax-Wine	\$ 27,000	\$ 28,000	\$ 1,000
100-0031-314220	Alcohol Tax-Liquor	\$ 35,000	\$ 41,000	\$ 6,000
100-0031-316100	Occupation Tax	\$ 245,000	\$ 249,900	\$ 4,900
100-0031-316200	Insurance Premium Tax	\$ 642,000	\$ 694,808	\$ 52,808
Revenue Subtotal	Department: 0031 Taxes	\$ 4,215,950	\$ 4,298,493	\$ 82,543
Department: 0032 Business Licenses Revenue				
100-0032-321110	License-Beer	\$ 26,000	\$ 30,000	\$ 4,000
100-0032-321120	License-Wine	\$ 6,200	\$ 6,200	\$ -
100-0032-321130	License-Liquor	\$ 23,000	\$ 20,000	\$ (3,000)
100-0032-323100	Building Permits	\$ 5,000	\$ 14,000	\$ 9,000
Revenue Subtotal	Department: 0032 Business Licenses	\$ 60,200	\$ 70,200	\$ 10,000
Department: 0033 Intergovernmental Revenue				
100-0033-333000	Paymts In Lieu Of Taxes	\$ 31,000	\$ 32,000	\$ 1,000
Revenue Subtotal	Department: 0033 Intergovernmental	\$ 31,000	\$ 32,000	\$ 1,000

CITY OF TOCCOA - GENERAL FUND REVENUES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0034 Charges For Service Revenue				
100-0034-341190	Gcic Reports	\$ 3,000	\$ 3,000	\$ -
100-0034-341300	Zoning & Subdivision Fees	\$ 500	\$ 250	\$ (250)
100-0034-341910	Election Qualifying Fee	\$ 990	\$ -	\$ (990)
100-0034-342101	Miscellaneous Police	\$ 2,100	\$ 2,400	\$ 300
100-0034-342200	Fire Registration	\$ 14,490	\$ 14,890	\$ 400
100-0034-347300	Miscellaneous Main Street	\$ 1,000	\$ 1,000	\$ -
100-0034-347301	Harvest Festival	\$ 10,000	\$ 11,000	\$ 1,000
100-0034-347302	Toast Of Toccoa	\$ 8,500	\$ 5,000	\$ (3,500)
100-0034-347305	Ice Skating Revenues	\$ 2,500	\$ 2,000	\$ (500)
100-0034-349100	Cemetery Sales	\$ 16,000	\$ 16,000	\$ -
Revenue Subtotal	Department: 0034 Charges For Servi	\$ 59,080	\$ 55,540	\$ (3,540)
Department: 0035 Fines & Forfeitures Revenue				
100-0035-351140	Recorders Court	\$ 436,150	\$ 400,000	\$ (36,150)
100-0035-351142	Court Add-On Fee	\$ 13,000	\$ 13,000	\$ -
100-0035-351150	Writ Of Possession Fees	\$ 500	\$ 500	\$ -
Revenue Subtotal	Department: 0035 Fines & Forfeiture:	\$ 449,650	\$ 413,500	\$ (36,150)
Department: 0036 Interest Income Revenue				
100-0036-361000	Interest Income	\$ 40,000	\$ 52,000	\$ 12,000
Revenue Subtotal	Department: 0036 Interest Income	\$ 40,000	\$ 52,000	\$ 12,000
Department: 0038 Miscellaneous Revenue				
100-0038-381000	Rents	\$ 60,500	\$ 66,000	\$ 5,500
100-0038-381005	Rents- Probation Office	\$ 2,400	\$ 2,400	\$ -
100-0038-381010	Rentals-Schaefer Center	\$ 8,000	\$ 7,000	\$ (1,000)
100-0038-381012	Concessions-Schaefer Center	\$ 9,000	\$ 9,000	\$ -
100-0038-381014	Ticket Sales -Schaefer Center	\$ 16,000	\$ 25,000	\$ 9,000
100-0038-389000	Other	\$ 50	\$ 50	\$ -
100-0038-389001	Management Fees	\$ 3,265	\$ 3,265	\$ -
100-0038-389002	Gma Lease Pool Proceeds	\$ 988,622	\$ 906,622	\$ (82,000)
100-0038-389005	Employee Contributions	\$ 500,000	\$ 518,200	\$ 18,200
Revenue Subtotal	Department: 0038 Miscellaneous	\$ 1,587,837	\$ 1,537,537	\$ (50,300)

CITY OF TOCCOA - GENERAL FUND REVENUES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0039 Other Financing Sources Revenue				
100-0039-391137	Transfer In-Comm Reserve Acct	\$ 164,917	\$ 25,000	\$ (139,917)
100-0039-391275	Transfer In-Hotel Motel	\$ 38,000	\$ 61,875	\$ 23,875
100-0039-391505	Oper. Trnsfrs In-Water	\$ 2,301,646	\$ 2,485,609	\$ 183,963
100-0039-391515	Oper. Trnsfrs In-Gas	\$ 1,519,801	\$ 1,531,687	\$ 11,886
100-0039-391540	Oper. Trnsfrs In-S/W	\$ 112,821	\$ 96,701	\$ (16,120)
Revenue Subtotal	Department: 0039 Other Financing S	\$ 4,137,185	\$ 4,200,872	\$ 63,687
Total Revenue General Fund		\$ 10,580,902	\$ 10,660,142	\$ 79,240

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 1110 City Commission				
Expenditure				
100-1110-511100	Regular Employees	\$ 56,500	\$ 56,500	\$ -
100-1110-512100	Group Insurance	\$ 75	\$ 60	\$ (15)
100-1110-512200	Fica	\$ 4,322	\$ 4,322	\$ -
100-1110-512400	Retirement	\$ 4,769	\$ 4,769	\$ -
100-1110-512700	Workers Compensation	\$ 145	\$ 124	\$ (21)
100-1110-521200	Professional Services	\$ 4,000	\$ 4,000	\$ -
100-1110-523200	Communications	\$ 600	\$ 600	\$ -
100-1110-523300	Advertising & Promotions	\$ 500	\$ 500	\$ -
100-1110-523301	Special Events	\$ 3,000	\$ 3,000	\$ -
100-1110-523600	Dues & Fees	\$ 8,000	\$ 11,500	\$ 3,500
100-1110-523700	Education & Training	\$ 7,000	\$ 5,000	\$ (2,000)
100-1110-531100	Supplies & Materials	\$ 1,500	\$ 1,500	\$ -
100-1110-531101	Awards & Recognitions	\$ 600	\$ 600	\$ -
Expenditure Subtotal	Department: 1110 City Commission	\$ 91,011	\$ 92,475	\$ 1,464

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 1120 Community Development Expenditure				
100-1120-511100	Regular Employees	\$ 38,777	\$ 40,161	\$ 1,384
100-1120-512100	Group Insurance	\$ 8,212	\$ 10,161	\$ 1,949
100-1120-512200	Fica	\$ 2,966	\$ 3,072	\$ 106
100-1120-512400	Retirement	\$ 3,273	\$ 3,399	\$ 126
100-1120-512700	Workers Compensation	\$ 99	\$ 88	\$ (11)
100-1120-521200	Professional Services	\$ 6,000	\$ 6,000	\$ -
100-1120-522200	Repairs & Maint.	\$ 250	\$ 250	\$ -
100-1120-523300	Advertising & Promotion	\$ 800	\$ 800	\$ -
100-1120-523600	Dues & Fees	\$ 200	\$ 1,000	\$ 800
100-1120-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
100-1120-523850	Contract Labor	\$ 3,500	\$ 3,500	\$ -
100-1120-531100	Supplies & Materials	\$ 300	\$ 300	\$ -
100-1120-531101	Awards & Recognitions	\$ 2,500	\$ 2,000	\$ (500)
100-1120-531270	Gasoline/Diesel	\$ 1,000	\$ 1,700	\$ 700
100-1120-531600	Equipment < \$5,000	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 1120 Community Developpr	\$ 71,377	\$ 75,931	\$ 4,554

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 1130 City Clerk				
	Expenditure			
100-1130-511100	Regular Employees	\$ 74,651	\$ 76,151	\$ 1,500
100-1130-511200	Temporary Employee	\$ 6,000	\$ 9,360	\$ 3,360
100-1130-512100	Group Insurance	\$ 8,431	\$ 10,445	\$ 2,014
100-1130-512200	Fica	\$ 6,170	\$ 6,598	\$ 428
100-1130-512400	Retirement	\$ 6,300	\$ 6,489	\$ 189
100-1130-512700	Workers Compensation	\$ 191	\$ 189	\$ (2)
100-1130-521200	Professional Services	\$ 14,500	\$ 13,500	\$ (1,000)
100-1130-522200	Repairs & Maint.	\$ 200	\$ 200	\$ -
100-1130-523200	Communications	\$ 600	\$ 600	\$ -
100-1130-523300	Advertising & Promotion	\$ 700	\$ 700	\$ -
100-1130-523600	Dues & Fees	\$ 500	\$ 500	\$ -
100-1130-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
100-1130-531100	Supplies & Materials	\$ 850	\$ 850	\$ -
100-1130-531600	Equipment < \$5,000	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 1130 City Clerk	\$ 122,093	\$ 128,582	\$ 6,489

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 1320 City Manager				
	Expenditure			
100-1320-511100	Regular Employees	\$ 171,380	\$ 174,387	\$ 3,007
100-1320-512100	Group Insurance	\$ 40,539	\$ 50,160	\$ 9,621
100-1320-512200	Fica	\$ 13,110	\$ 13,504	\$ 394
100-1320-512400	Retirement	\$ 14,464	\$ 14,957	\$ 493
100-1320-512700	Workers Compensation	\$ 741	\$ 655	\$ (86)
100-1320-522200	Repairs & Maint.	\$ 300	\$ 300	\$ -
100-1320-523200	Communications	\$ 700	\$ 700	\$ -
100-1320-523600	Dues & Fees	\$ 3,000	\$ 3,000	\$ -
100-1320-523700	Education & Training	\$ 5,600	\$ 5,600	\$ -
100-1320-523850	Contract Labor	\$ 500	\$ 500	\$ -
100-1320-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
100-1320-531270	Gasoline/Diesel	\$ 2,500	\$ 2,500	\$ -
100-1320-531400	Books & Periodicals	\$ -	\$ -	\$ -
100-1320-581200	Capital Lease Principal	\$ 6,606	\$ 6,606	\$ -
100-1320-582200	Capital Lease Interest	\$ 314	\$ 314	\$ -
Expenditure Subtotal	Department: 1320 City Manager	\$ 260,254	\$ 273,683	\$ 13,429

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 1512 Finance				
	Expenditure			
100-1512-511100	Regular Employees	\$ 405,285	\$ 426,181	\$ 20,896
100-1512-511300	Overtime	\$ 2,500	\$ 2,500	\$ -
100-1512-512100	Group Insurance	\$ 132,305	\$ 163,018	\$ 30,713
100-1512-512200	Fica	\$ 31,004	\$ 32,590	\$ 1,586
100-1512-512400	Retirement	\$ 31,953	\$ 36,040	\$ 4,087
100-1512-512700	Workers Compensation	\$ 1,053	\$ 941	\$ (112)
100-1512-521200	Professional Services	\$ 6,125	\$ 6,125	\$ -
100-1512-522200	Repairs & Maint.	\$ 17,647	\$ 17,647	\$ -
100-1512-522300	Rentals	\$ 2,016	\$ 2,016	\$ -
100-1512-523100	Insurance	\$ 59,952	\$ 47,500	\$ (12,452)
100-1512-523200	Communications	\$ 2,160	\$ 3,000	\$ 840
100-1512-523300	Advertising & Promotion	\$ 300	\$ 500	\$ 200
100-1512-523600	Dues & Fees	\$ 100	\$ 100	\$ -
100-1512-523700	Education & Training	\$ 500	\$ 500	\$ -
100-1512-523850	Contract Labor	\$ 85,000	\$ 88,000	\$ 3,000
100-1512-531100	Supplies & Materials	\$ 8,700	\$ 8,700	\$ -
100-1512-531600	Equipment< \$5,000 Each	\$ 2,000	\$ 12,000	\$ 10,000
100-1512-542500	Equipment	\$ 46,000	\$ -	\$ (46,000)
100-1512-581200	Capital Leases		\$ 9,200	\$ 9,200
100-1512-582200	Interest on Capital Lease		\$ 437	\$ 437
Expenditure Subtotal	Department: 1512 Finance	\$ 834,600	\$ 856,995	\$ 22,395

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 1530 City Attorney	Expenditure			
100-1530-512100	Group Insurance	\$ 9,755	\$ 12,100	\$ 2,345
100-1530-521200	Professional Services	\$ 30,694	\$ 31,615	\$ 921
Expenditure Subtotal	Department: 1530 City Attorney	\$ 40,449	\$ 43,715	\$ 3,266

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 1540 Human Resources				
	Expenditure			
100-1540-511100	Regular Employees	\$ 59,823	\$ 62,323	\$ 2,500
100-1540-512100	Group Insurance	\$ 20,194	\$ 24,980	\$ 4,786
100-1540-512101	Retirees Life Insurance	\$ 36,100	\$ 39,700	\$ 3,600
100-1540-512200	Fica	\$ 4,576	\$ 4,792	\$ 216
100-1540-512400	Retirement	\$ 5,049	\$ 5,287	\$ 238
100-1540-512700	Workers Compensation	\$ 154	\$ 137	\$ (17)
100-1540-521200	Professional Services & Eap	\$ 2,800	\$ 2,800	\$ -
100-1540-523200	Communications	\$ 720	\$ 720	\$ -
100-1540-523300	Advertising & Promotion	\$ 100	\$ 100	\$ -
100-1540-523311	Drug Testing	\$ 6,000	\$ 6,000	\$ -
100-1540-523600	Dues & Fees	\$ 310	\$ 310	\$ -
100-1540-523700	Education & Training	\$ 1,600	\$ 1,600	\$ -
100-1540-523850	Contract Labor	\$ 500	\$ 500	\$ -
100-1540-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
100-1540-531101	Emp Appreciation Awards Recognition	\$ 3,500	\$ 3,500	\$ -
100-1540-531103	Safety/Wellness Committee	\$ 200	\$ 200	\$ -
100-1540-531104	Lunch N Learns	\$ 1,000	\$ 1,000	\$ -
100-1540-531301	Retirement Receptions, Etc.	\$ 800	\$ 800	\$ -
100-1540-531303	Employee Appreciation Event	\$ 3,500	\$ 3,500	\$ -
100-1540-531304	Year End Bonus	\$ 35,000	\$ 35,000	\$ -
100-1540-531305	Wellness Program	\$ 25,000	\$ 25,000	\$ -
100-1540-531306	Sick Leave Incentive	\$ 23,000	\$ 23,000	\$ -
100-1540-531600	Equipment < \$5,000	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 1540 Human Resources	\$ 231,326	\$ 242,649	\$ 11,323

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 1565 Public Lands & Buildings				
	Expenditure			
100-1565-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
100-1565-522300	Rentals	\$ 28,800	\$ 28,800	\$ -
100-1565-523200	Communications	\$ 115,000	\$ 115,000	\$ -
100-1565-523250	Communications-Website	\$ 5,064	\$ 5,064	\$ -
100-1565-523600	Dues & Fees	\$ 5,400	\$ 5,400	\$ -
100-1565-523850	Contract Labor	\$ 30,000	\$ 30,000	\$ -
100-1565-523852	Contract Labor-Inmate Crew	\$ 79,000	\$ 79,000	\$ -
100-1565-531100	Supplies & Materials	\$ 40,000	\$ 40,000	\$ -
100-1565-531210	Water/Sewerage	\$ 13,000	\$ 13,000	\$ -
100-1565-531220	Natural Gas	\$ 10,000	\$ 10,000	\$ -
100-1565-531230	Electricity	\$ 50,000	\$ 50,000	\$ -
100-1565-531270	Gasoline	\$ 4,800	\$ 4,800	\$ -
100-1565-531302	Breakroom	\$ -	\$ -	\$ -
100-1565-531600	Equipment < \$5,000 Each	\$ 2,500	\$ 2,500	\$ -
100-1565-581200	Capital Lease	\$ 16,165	\$ -	\$ (16,165)
100-1565-582200	Capital Leases-Interest	\$ 768	\$ -	\$ (768)
Expenditure Subtotal	Department: 1565 Public Lands & Buildi	\$ 410,497	\$ 393,564	\$ (16,933)

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 2500 Recorder'S Court				
	Expenditure			
100-2500-511100	Regular Employees	\$ 36,335	\$ 37,837	\$ 1,502
100-2500-512100	Group Insurance	\$ 8,197	\$ 9,966	\$ 1,769
100-2500-512200	Fica	\$ 2,779	\$ 2,863	\$ 84
100-2500-512400	Retirement	\$ 3,066	\$ 3,193	\$ 127
100-2500-512700	Workers Compensation	\$ 93	\$ 82	\$ (11)
100-2500-521200	Professional Services	\$ 25,000	\$ 25,000	\$ -
100-2500-523600	Dues & Fees	\$ 100,000	\$ 105,000	\$ 5,000
100-2500-523700	Education & Training	\$ 300	\$ 300	\$ -
100-2500-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
Expenditure Subtotal	Department: 2500 Recorder's Court	\$ 176,170	\$ 184,641	\$ 8,471

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 2850 Code Enforcement				
100-2850-511100	Regular Employees	\$ 34,728	\$ 41,456	\$ 6,728
100-2850-512100	Group Insurance	\$ 20,051	\$ 24,415	\$ 4,364
100-2850-512200	Fica	\$ 2,656	\$ 3,148	\$ 492
100-2850-512400	Retirement	\$ 2,931	\$ 3,498	\$ 567
100-2850-512700	Workers Compensation	\$ 1,574	\$ 1,607	\$ 33
100-2850-512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
100-2850-522200	Repairs & Maintenance	\$ 500	\$ 500	\$ -
100-2850-523200	Communications	\$ 500	\$ 500	\$ -
100-2850-523700	Education & Training	\$ 200	\$ 200	\$ -
100-2850-523850	Contract Labor	\$ 8,500	\$ 12,000	\$ 3,500
100-2850-523851	Contract Labor-House Demo	\$ 40,000	\$ 40,000	\$ -
100-2850-531100	Supplies & Materials	\$ 750	\$ 750	\$ -
100-2850-531270	Gasoline & Diesel	\$ 3,000	\$ 3,000	\$ -
100-2850-531600	Equipment < \$5,000 Each	\$ 1,000	\$ 500	\$ (500)
Expenditure Subtotal	Department: 2850 Code Enforcement	\$ 116,490	\$ 131,674	\$ 15,184

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0220 Police Department				
100-3220-511100	Regular Employees	\$ 1,271,564	\$ 1,210,418	\$ (61,146)
100-3220-511200	Temporary Employees	\$ 15,000	\$ 9,325	\$ (5,675)
100-3220-511300	Grants	\$ 1,500	\$ 1,500	\$ -
100-3220-512100	Group Insurance	\$ 442,389	\$ 470,190	\$ 27,801
100-3220-512200	Fees	\$ 91,712	\$ 91,728	\$ (16)
100-3220-512400	Retirement	\$ 68,110	\$ 103,488	\$ 35,378
100-3220-512700	Workers Compensation	\$ 54,211	\$ 47,679	\$ (6,532)
100-3220-512950	Other Employees Benefits	\$ 11,000	\$ 11,000	\$ -
100-3220-521200	Professional Services	\$ 6,500	\$ 6,500	\$ -
100-3220-522200	Repairs & Maint.	\$ 25,000	\$ 25,000	\$ -
100-3220-523100	Insurance	\$ 48,160	\$ 62,500	\$ 14,340
100-3220-523200	Communications	\$ 8,100	\$ 8,100	\$ -
100-3220-523400	Dues & Fees	\$ 4,000	\$ 5,000	\$ 1,000
100-3220-523700	Education & Training	\$ 6,000	\$ 6,000	\$ -
100-3220-523850	Contract Labor	\$ 9,000	\$ 11,000	\$ 2,000
100-3220-531100	Contracts & Rentals	\$ 12,000	\$ 12,000	\$ -
100-3220-531210	Miscellaneous	\$ 750	\$ 750	\$ -
100-3220-531230	Discrim.	\$ 4,800	\$ 4,800	\$ -
100-3220-531270	General Disc.	\$ 60,000	\$ 60,000	\$ -
100-3220-531600	Equipment - 50,000 Resh	\$ 10,000	\$ 21,251	\$ 11,251
100-3220-542500	Equipment	\$ 97,622	\$ 97,622	\$ -
100-3220-651200	Capital Expenses	\$ 55,710	\$ 69,053	\$ 13,343
100-3220-682200	Interest - Capital Leases	\$ 2,623	\$ 3,035	\$ 412
Expenditure Subtotal	Department: 0220 Police Department	\$ 2,283,847	\$ 2,318,147	\$ 34,300

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 3220 Police Department				
	Expenditure			
100-3220-511100	Regular Employees	\$ 1,221,584	\$ 1,210,418	\$ (11,166)
100-3220-511200	Temporary Employees	\$ 15,000	\$ 9,360	\$ (5,640)
100-3220-511300	Overtime	\$ 1,500	\$ 1,500	\$ -
100-3220-512100	Group Insurance	\$ 442,389	\$ 470,190	\$ 27,801
100-3220-512200	Fica	\$ 94,712	\$ 91,728	\$ (2,984)
100-3220-512400	Retirement	\$ 96,110	\$ 103,488	\$ 7,378
100-3220-512700	Workers Compensation	\$ 54,211	\$ 47,979	\$ (6,232)
100-3220-512900	Other Employee Benefits	\$ 11,000	\$ 11,000	\$ -
100-3220-521200	Professional Services	\$ 6,500	\$ 6,500	\$ -
100-3220-522200	Repairs & Maint.	\$ 25,000	\$ 25,000	\$ -
100-3220-523100	Insurance	\$ 48,160	\$ 52,500	\$ 4,340
100-3220-523200	Communications	\$ 8,100	\$ 8,100	\$ -
100-3220-523600	Dues & Fees	\$ 4,000	\$ 5,000	\$ 1,000
100-3220-523700	Education & Training	\$ 5,000	\$ 6,000	\$ 1,000
100-3220-523850	Contract Labor	\$ 9,000	\$ 11,000	\$ 2,000
100-3220-531100	Supplies & Materials	\$ 12,000	\$ 12,000	\$ -
100-3220-531210	Water/Sewerage	\$ 750	\$ 750	\$ -
100-3220-531230	Electricity	\$ 4,800	\$ 4,800	\$ -
100-3220-531270	Gasoline/Diesel	\$ 60,000	\$ 60,000	\$ -
100-3220-531600	Equipment < \$5,000 Each	\$ 13,000	\$ 21,251	\$ 8,251
100-3220-542500	Equipment	\$ 97,622	\$ 97,622	\$ -
100-3220-581200	Capital Leases	\$ 56,716	\$ 69,653	\$ 12,937
100-3220-582200	Interest - Capital Leases	\$ 2,693	\$ 3,308	\$ 615
Expenditure Subtotal	Department: 3220 Police Department	\$ 2,289,847	\$ 2,329,147	\$ 39,300

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 3510 Fire Department				
100-3510-511100	Regular Employees	\$ 1,074,924	\$ 1,115,554	\$ 40,630
100-3510-511300	Overtime	\$ 13,000	\$ 13,000	\$ -
100-3510-512100	Group Insurance	\$ 354,915	\$ 443,218	\$ 88,303
100-3510-512200	Fica	\$ 83,226	\$ 85,700	\$ 2,474
100-3510-512400	Retirement	\$ 86,515	\$ 89,959	\$ 3,444
100-3510-512700	Workers Compensation	\$ 28,275	\$ 24,067	\$ (4,208)
100-3510-512900	Other Employee Benefits	\$ 10,000	\$ 10,000	\$ -
100-3510-521200	Professional Services	\$ 2,500	\$ 1,500	\$ (1,000)
100-3510-522110	Disposal	\$ 946	\$ 946	\$ -
100-3510-522200	Repairs & Maint.	\$ 25,000	\$ 45,000	\$ 20,000
100-3510-522300	Rentals	\$ -	\$ -	\$ -
100-3510-523100	Insurance	\$ 17,313	\$ 17,500	\$ 187
100-3510-523200	Communications	\$ 2,000	\$ 4,300	\$ 2,300
100-3510-523600	Dues & Fees	\$ 6,000	\$ 6,000	\$ -
100-3510-523700	Education & Training	\$ 2,500	\$ 2,500	\$ -
100-3510-531100	Supplies & Materials	\$ 10,000	\$ 15,000	\$ 5,000
100-3510-531210	Water/Sewerage	\$ 4,500	\$ 4,500	\$ -
100-3510-531220	Natural Gas	\$ 6,000	\$ 6,000	\$ -
100-3510-531230	Electricity	\$ 18,000	\$ 18,000	\$ -
100-3510-531270	Gasoline/Diesel	\$ 14,000	\$ 14,000	\$ -
100-3510-531400	Books & Periodicals	\$ 500	\$ 500	\$ -
100-3510-531600	Equipment < \$5,000 Each	\$ 17,600	\$ 20,000	\$ 2,400
100-3510-581200	Capital Leases	\$ 12,705	\$ 12,705	\$ -
100-3510-582200	Interest-Capital Lease	\$ 603	\$ 603	\$ -
Expenditure Subtotal	Department: 3510 Fire Department	\$ 1,791,022	\$ 1,950,552	\$ 159,530

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4100 Public Works Administrati				
Expenditure				
100-4100-511100	Regular Employees	\$ 118,470	\$ 129,913	\$ 11,443
100-4100-511300	Overtime	\$ 500	\$ 500	\$ -
100-4100-512100	Group Insurance	\$ 40,402	\$ 49,984	\$ 9,582
100-4100-512200	Fica	\$ 9,101	\$ 9,984	\$ 883
100-4100-512400	Retirement	\$ 9,998	\$ 10,309	\$ 311
100-4100-512700	Workers Compensation	\$ 304	\$ 267	\$ (37)
100-4100-522200	Repairs & Maint.	\$ 250	\$ 2,400	\$ 2,150
100-4100-523100	Insurance	\$ 13,320	\$ 7,500	\$ (5,820)
100-4100-523600	Dues & Fees	\$ 400	\$ 400	\$ -
100-4100-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
100-4100-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
100-4100-531600	Equipment < \$5,000 Each	\$ 1,000	\$ 500	\$ (500)
Expenditure Subtotal	Department: 4100 Public Works Adminis	\$ 195,745	\$ 213,757	\$ 18,012

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4220 Streets & Drainage				
	Expenditure			
100-4220-511100	Regular Employees	\$ 151,512	\$ 157,662	\$ 6,150
100-4220-511200	Temporary Employees	\$ 8,000	\$ 8,000	\$ -
100-4220-511300	Overtime	\$ 8,000	\$ 8,000	\$ -
100-4220-512100	Group Insurance	\$ 56,535	\$ 66,680	\$ 10,145
100-4220-512200	Fica	\$ 12,815	\$ 12,499	\$ (316)
100-4220-512400	Retirement	\$ 12,787	\$ 13,029	\$ 242
100-4220-512700	Workers Compensation	\$ 16,671	\$ 14,253	\$ (2,418)
100-4220-512900	Other Employee Benefits	\$ 1,575	\$ 1,200	\$ (375)
100-4220-522200	Repairs & Maint.	\$ 25,000	\$ 25,000	\$ -
100-4220-522300	Rentals	\$ 1,500	\$ 1,000	\$ (500)
100-4220-523200	Communications	\$ 5,100	\$ 5,100	\$ -
100-4220-523600	Dues & Fees	\$ 50	\$ 50	\$ -
100-4220-523700	Education & Training	\$ 550	\$ 550	\$ -
100-4220-523850	Contract Labor	\$ 7,000	\$ 7,000	\$ -
100-4220-531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
100-4220-531210	Water/Sewerage	\$ 6,000	\$ 6,000	\$ -
100-4220-531220	Natural Gas	\$ 2,500	\$ 2,500	\$ -
100-4220-531230	Electricity	\$ 3,000	\$ 3,000	\$ -
100-4220-531270	Gasoline/Diesel	\$ 7,000	\$ 7,000	\$ -
100-4220-531600	Equipment < \$5,000 Each	\$ 1,500	\$ 2,500	\$ 1,000
100-4220-542500	Equipment		\$ 35,000	\$ 35,000
100-4220-581200	Capital Leases	\$ 14,771	\$ 7,864	\$ (6,907)
100-4220-582200	Capital Leases-Interest	\$ 702	\$ 374	\$ (328)
Expenditure Subtotal	Department: 4220 Streets & Drainage	\$ 350,568	\$ 392,261	\$ 41,693

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4226 Pw-Grounds				
	Expenditure			
100-4226-511100	Regular Employees	\$ 226,285	\$ 243,335	\$ 17,050
100-4226-511300	Overtime	\$ 10,000	\$ 10,000	\$ -
100-4226-512100	Group Insurance	\$ 91,285	\$ 84,774	\$ (6,511)
100-4226-512200	Fica	\$ 18,075	\$ 18,911	\$ 836
100-4226-512400	Retirement	\$ 18,831	\$ 19,772	\$ 941
100-4226-512700	Workers Compensation	\$ 21,115	\$ 21,442	\$ 327
100-4226-512900	Other Employee Benefits	\$ 4,100	\$ 4,000	\$ (100)
100-4226-522200	Repairs & Maint.	\$ 20,000	\$ 20,000	\$ -
100-4226-531100	Supplies & Materials	\$ 10,000	\$ 10,000	\$ -
100-4226-531230	Electricity	\$ 270,000	\$ 270,000	\$ -
100-4226-531270	Gasoline/Diesel	\$ 22,500	\$ 22,500	\$ -
100-4226-531271	Cng Fuel	\$ 500	\$ 500	\$ -
100-4226-531600	Equipment< \$5,000 Each	\$ 3,500	\$ 3,500	\$ -
100-4226-542500	Equipment	\$ 60,000	\$ 24,000	\$ (36,000)
100-4226-581200	Capital Leases	\$ -	\$ 12,000	\$ 12,000
100-4226-582200	Capital Leases-Interest	\$ -	\$ 570	\$ 570
Expenditure Subtotal	Department: 4226 Pw-Grounds	\$ 776,191	\$ 765,304	\$ (10,887)

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4230 Right Of Way Crew				
100-4230-511100	Regular Employees	\$ 88,823	\$ -	\$ (88,823)
100-4230-511300	Overtime	\$ 400	\$ -	\$ (400)
100-4230-512100	Group Insurance	\$ 9,245	\$ -	\$ (9,245)
100-4230-512200	Fica	\$ 6,825	\$ -	\$ (6,825)
100-4230-512400	Retirement	\$ 7,496	\$ -	\$ (7,496)
100-4230-512700	Workers Comp	\$ 1,988	\$ -	\$ (1,988)
100-4230-512900	Other Employee Benefits	\$ 1,000	\$ -	\$ (1,000)
100-4230-523200	Communications	\$ 720	\$ -	\$ (720)
Expenditure Subtotal	Department: 4230 Right Of Way Crew	\$ 116,497	\$ -	\$ (116,497)

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4900 Pw-Fleet	Expenditure			
100-4900-511100	Regular Employees	\$ 136,398	\$ 140,893	\$ 4,495
100-4900-511300	Overtime	\$ 500	\$ 500	\$ -
100-4900-512100	Group Insurance	\$ 48,496	\$ 59,993	\$ 11,497
100-4900-512200	Fica	\$ 10,472	\$ 10,785	\$ 313
100-4900-512400	Retirement	\$ 11,511	\$ 11,891	\$ 380
100-4900-512700	Workers Compensation	\$ 3,378	\$ 2,975	\$ (403)
100-4900-512900	Other Employee Benefits	\$ 3,500	\$ 3,500	\$ -
100-4900-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
100-4900-522300	Rentals	\$ 950	\$ 950	\$ -
100-4900-523200	Communications	\$ 2,300	\$ 2,300	\$ -
100-4900-523700	Education and Training	\$ -	\$ -	\$ -
100-4900-523850	Contract Labor	\$ -	\$ -	\$ -
100-4900-531100	Supplies & Materials	\$ 1,400	\$ 1,400	\$ -
100-4900-531220	Natural Gas	\$ 1,400	\$ 1,400	\$ -
100-4900-531230	Electricity	\$ 4,000	\$ 4,000	\$ -
100-4900-531270	Gasoline/Diesel	\$ 1,800	\$ 1,800	\$ -
100-4900-531600	Equipment < \$5,000 Each	\$ 1,500	\$ 1,500	\$ -
100-4900-581200	Capital Leases	\$ 4,645	\$ 4,645	\$ -
100-4900-582200	Capital Leases-Interest	\$ 221	\$ 221	\$ -
Expenditure Subtotal	Department: 4900 Pw-Fleet	\$ 232,971	\$ 249,253	\$ 16,282

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4950 Pw-Cemetery				
100-4950-511100	Regular Employees	\$ 40,510	\$ 37,716	\$ (2,794)
100-4950-511300	Overtime	\$ 4,000	\$ 2,000	\$ (2,000)
100-4950-512100	Group Insurance	\$ 1,300	\$ 10,090	\$ 8,790
100-4950-512200	Fica	\$ 3,405	\$ 3,063	\$ (342)
100-4950-512400	Retirement	\$ 3,419	\$ 3,144	\$ (275)
100-4950-512700	Workers Compensation	\$ 1,893	\$ 1,428	\$ (465)
100-4950-512900	Other Employee Benefits	\$ 900	\$ 900	\$ -
100-4950-522200	Repairs & Maint.	\$ 1,500	\$ 1,500	\$ -
100-4950-523600	Dues and Fees	\$ -	\$ -	\$ -
100-4950-523850	Contract Labor	\$ -	\$ -	\$ -
100-4950-531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
100-4950-531210	Water/Sewerage	\$ 200	\$ 200	\$ -
100-4950-531230	Electricity	\$ 1,000	\$ 1,000	\$ -
100-4950-531270	Gasoline/Diesel	\$ 2,800	\$ 2,800	\$ -
100-4950-531600	Equipment < \$5,000 Each	\$ 1,000	\$ 1,500	\$ 500
Expenditure Subtotal	Department: 4950 Pw-Cemetery	\$ 63,927	\$ 67,341	\$ 3,414

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 6100 Schaefer Center				
	Expenditure			
100-6100-511200	Temporary Employee	\$ 22,450	\$ 25,013	\$ 2,563
100-6100-512200	Fica	\$ 1,717	\$ 1,713	\$ (4)
100-6100-512700	Workers Compensation	\$ 58	\$ 49	\$ (9)
100-6100-522200	Repairs & Maintenance	\$ 1,000	\$ 3,000	\$ 2,000
100-6100-522201	Schaefer Center Infrastructure	\$ 1,000	\$ 3,000	\$ 2,000
100-6100-523200	Communications-Wifi	\$ 100	\$ 100	\$ -
100-6100-523300	Advertising & Promotions	\$ 4,200	\$ 6,000	\$ 1,800
100-6100-523600	Dues & Fees	\$ 700	\$ 1,100	\$ 400
100-6100-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
100-6100-523850	Contract Labor	\$ 17,500	\$ 18,000	\$ 500
100-6100-531100	Supplies & Materials	\$ 2,000	\$ 1,500	\$ (500)
100-6100-531101	Schaefer Center Concession	\$ 4,000	\$ 4,000	\$ -
100-6100-531102	Schaefer Center Programming	\$ 25,000	\$ 25,000	\$ -
100-6100-531210	Water/Sewerage	\$ 1,700	\$ 1,700	\$ -
100-6100-531220	Natural Gas	\$ 1,000	\$ 1,300	\$ 300
100-6100-531230	Electricity	\$ 7,000	\$ 8,000	\$ 1,000
Expenditure Subtotal	Department: 6100 Schaefer Center	\$ 91,425	\$ 101,475	\$ 10,050

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 6220 Parks				
	Expenditure			
100-6220-511200	Temporary Employee	\$ 13,034	\$ 14,387	\$ 1,353
100-6220-512200	Fica	\$ 997	\$ 1,074	\$ 77
100-6220-512700	Workers Compensation	\$ 273	\$ 241	\$ (32)
100-6220-522110	Disposal	\$ 1,200	\$ 1,200	\$ -
100-6220-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
100-6220-522201	Emory Johnson- Repairs & Maint	\$ 1,000	\$ 1,000	\$ -
100-6220-522202	R & M Alewine Park	\$ 500	\$ 500	\$ -
100-6220-523200	Communications	\$ 825	\$ 825	\$ -
100-6220-531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
100-6220-531210	Water/Sewerage	\$ 3,000	\$ 3,000	\$ -
100-6220-531220	Natural Gas	\$ -	\$ -	\$ -
100-6220-531230	Electricity	\$ 8,400	\$ 8,400	\$ -
100-6220-531600	Equipment < \$5,000 Each	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 6220 Parks	\$ 38,229	\$ 39,627	\$ 1,398

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 6225 Doyle St Pool				
	Expenditure			
100-6225-522200	Repairs & Maintenance	\$ 1,000	\$ 1,000	\$ -
100-6225-523200	Communications	\$ 825	\$ 825	\$ -
100-6225-523850	Contract Labor	\$ 27,500	\$ 27,500	\$ -
100-6225-531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
100-6225-531230	Electricity	\$ 2,300	\$ 2,300	\$ -
Expenditure Subtotal	Department: 6225 Doyle St Pool	\$ 39,625	\$ 39,625	\$ -

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 7220 Building Inspection	Expenditure			
100-7220-523600	Dues & Fees	\$ 250	\$ 250	\$ -
100-7220-523700	Education & Training	\$ 1,800	\$ 1,800	\$ -
100-7220-531100	Supplies & Materials	\$ 100	\$ 100	\$ -
100-7220-531400	Books & Periodicals	\$ 200	\$ 200	\$ -
Expenditure Subtotal	Department: 7220 Building Inspection	\$ 2,350	\$ 2,350	\$ -

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 7520 Community Support Expenditure				
100-7520-523305	Literacy Council	\$ 1,000	\$ 1,000	\$ -
100-7520-523307	Paul Anderson Park	\$ 2,500	\$ 2,500	\$ -
100-7520-523339	Historical Society	\$ 1,000	\$ 1,000	\$ -
100-7520-523341	Toccoa-Stephens Co Beautiful	\$ 5,000	\$ 5,000	\$ -
100-7520-523342	Nega Comm. Concert Assoc	\$ 2,500	\$ 2,500	\$ -
100-7520-523343	Boys & Girls Club	\$ 5,000	\$ 5,000	\$ -
100-7520-523345	Open Arms Clinic	\$ 5,000	\$ 5,000	\$ -
Expenditure Subtotal	Department: 7520 Community Support	\$ 22,000	\$ 22,000	\$ -

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 7525 Local Government Support Expenditure				
100-7525-523331	Industrial Development Author	\$ 50,000	\$ 50,000	\$ -
100-7525-523336	Toccoa Stephens Co Airport Aut	\$ 19,656	\$ 24,016	\$ 4,360
100-7525-523344	Humane Shelter Operations	\$ 180,250	\$ 180,250	\$ -
100-7525-523345	Sc Soil & Water Conservation	\$ 5,000	\$ 5,000	\$ -
Expenditure Subtotal	Department: 7525 Local Government Su	\$ 254,906	\$ 259,266	\$ 4,360

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 7530 Currahee St Beautification	Expenditure			
100-7530-522201	Greenspace	\$ 3,500	\$ 3,500	\$ -
100-7530-523318	Grant Program/Facades	\$ 3,500	\$ 15,000	\$ 11,500
Expenditure Subtotal	Department: 7530 Currahee St Beautifici	\$ 7,000	\$ 18,500	\$ 11,500

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 7550 Main Street				
	Expenditure			
100-7550-511100	Regular Employees	\$ 121,433	\$ 141,922	\$ 20,489
100-7550-511200	Temporary/Special Events Coord	\$ 25,108	\$ 25,862	\$ 754
100-7550-512100	Group Insurance	\$ 16,261	\$ 20,112	\$ 3,851
100-7550-512200	Fica	\$ 11,210	\$ 12,909	\$ 1,699
100-7550-512400	Retirement	\$ 10,249	\$ 10,922	\$ 673
100-7550-512700	Workers Compensation	\$ 376	\$ 342	\$ (34)
100-7550-521200	Professional Services	\$ 500	\$ 500	\$ -
100-7550-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
100-7550-522300	Rentals/Music License	\$ 1,269	\$ 1,187	\$ (82)
100-7550-523200	Communications	\$ 720	\$ 720	\$ -
100-7550-523300	Advertising & Promotion	\$ 37,000	\$ 37,000	\$ -
100-7550-523301	Special Events	\$ 37,000	\$ 37,000	\$ -
100-7550-523313	Christmas	\$ 18,000	\$ 18,000	\$ -
100-7550-523314	Toast Of Toccoa	\$ 15,000	\$ 15,000	\$ -
100-7550-523315	Harvest Festival	\$ 12,000	\$ 14,000	\$ 2,000
100-7550-523318	Facade Grants	\$ 10,000	\$ 10,000	\$ -
100-7550-523319	Economic Restructure	\$ 4,000	\$ 4,068	\$ 68
100-7550-523600	Dues & Fees	\$ 1,300	\$ 1,300	\$ -
100-7550-523700	Education & Training	\$ 3,000	\$ 5,000	\$ 2,000
100-7550-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
100-7550-531100	Supplies & Materials	\$ 1,500	\$ 1,500	\$ -
100-7550-531101	Signage	\$ 2,000	\$ 5,250	\$ 3,250
100-7550-531103	Ice Skating	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 7550 Main Street	\$ 333,426	\$ 368,094	\$ 34,668

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 7551 Downtown Maintenance Expenditure				
100-7551-511200	Temporary Employees	\$ 15,640	\$ 14,387	\$ (1,253)
100-7551-512200	Fica	\$ 1,116	\$ 1,074	\$ (42)
100-7551-512700	Workers Compensation	\$ 35	\$ 30	\$ (5)
100-7551-522200	Repairs & Maint.	\$ 23,100	\$ 23,100	\$ -
100-7551-531230	Electricity	\$ 18,000	\$ 18,000	\$ -
Expenditure Subtotal	Department: 7551 Downtown Maintenanc	\$ 57,891	\$ 56,591	\$ (1,300)

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 7560 Emergency Reserve Expenditure				
100-7560-611000	Transfers Out-Emergency Fund	\$ 131,300	\$ 100,300	\$ (31,000)
100-7560-611516	Transfers Out To Gas R&E	\$ 245,000	\$ -	\$ (245,000)
Expenditure Subtotal	Department: 7560 Emergency Reserve	\$ 376,300	\$ 100,300	\$ (276,000)
Department: 7565 Workers Compensation Rese Expenditure				
100-7565-512700	Workers Compensation	\$ 25,000	\$ 30,500	\$ 5,500
Expenditure Subtotal	Department: 7565 Workers Compensatic	\$ 25,000	\$ 30,500	\$ 5,500
Department: 7570 Property And Liability Re Expenditure				
100-7570-523100	Property & Liability Ins	\$ 25,000	\$ 30,500	\$ 5,500
Expenditure Subtotal	Department: 7570 Property And Liability	\$ 25,000	\$ 30,500	\$ 5,500

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 8000 Debt Service				
Expenditure				
100-8000-611500	Interest Expense	\$ 25,000	\$ 30,000	\$ 5,000
Expenditure Subtotal	Department: 8000 Debt Service	\$ 25,000	\$ 30,000	\$ 5,000
Department: 8500 Capital Outlay				
Expenditure				
100-8500-542500	Capital Expenditure	\$ 750,000	\$ 750,000	\$ -
100-8500-581200	Capital Lease Principal		\$ 83,333	\$ 83,333
100-8500-582200	Interest Capital Lease		\$ 3,958	\$ 3,958
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 750,000	\$ 837,291	\$ 87,291

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 9000 Interfund Transfers Expenditure				
100-9000-611101	Transfer - Gen Fd Reserve Acct	\$ 36,850	\$ 67,998	\$ 31,148
100-9000-611120	Transfer To General Health Reserve	\$ 36,850	\$ 67,998	\$ 31,148
100-9000-611200	Transfers Out-Grant Fund	\$ 145,672	\$ 127,999	\$ (17,673)
100-9000-611556	General & Cra Trnsfrs To Golf	\$ 68,504	\$ 68,504	\$ -
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 287,876	\$ 332,499	\$ 44,623
Department: 9999 Remaining Budget Funds Expenditure				
100-9999-999999	Remaining Budget Funds	\$ 73,839	\$ -	\$ (73,839)
Expenditure Subtotal	Department: 9999	\$ 73,839	\$ -	\$ (73,839)
Total Expenditure General Fund		\$ 10,580,902	\$ 10,660,142	\$ 79,240

CITY OF TOCCOA - GENERAL RESERVE
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0039 Other Financing Sources Revenue				
101-0039-391100	Transfer In From General Fd	\$ 36,850	\$ 67,998	\$ 31,148
101-0039-393999	Fund Balance Forward	\$ 23,303	\$ -	\$ (23,303)
Revenue Subtotal	Department: 0039 Other Financing Sou	\$ 60,153	\$ 67,998	\$ 7,845
Total Revenue General Reserve		\$ 60,153	\$ 67,998	\$ 7,845

Department: 1512 Finance Expenditure				
101-1512-532850	Finance Contract Labor	\$ 20,000	\$ -	\$ (20,000)
Expenditure Subtotal	Department: 1512 Finance	\$ 20,000	\$ -	\$ (20,000)

Department: 3220 Police Department Expenditure				
101-3220-542500	Police Equipment	\$ 15,153	\$ 6,720	\$ (8,433)
Expenditure Subtotal	Department: 3320 Police Department	\$ 15,153	\$ 6,720	\$ (8,433)

Department: 3510 Fire Department Expenditure				
101-3510-542500	Equipment	\$ 25,000	\$ 32,400	\$ 7,400
Expenditure Subtotal	Department: 3510 Fire Department	\$ 25,000	\$ 32,400	\$ 7,400

Department: 8500 Capital Outlay Expenditure				
101-8500-531600	Discretionary	\$ -	\$ 28,878	\$ 28,878
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ -	\$ 28,878	\$ 28,878
Total Expenditure General Reserve		\$ 60,153	\$ 67,998	\$ 7,845

CITY OF TOCCOA - GENERAL HEALTH RESERVE
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0039 Other Financing Sources		Revenue		
120-0039-391100	Transfer From General Fund	\$ 36,850	\$ 67,998	\$ 31,148
Revenue Subtotal	Department: 0039 Other Financing Sou	\$ 36,850	\$ 67,998	\$ 31,148
Total Revenue General Health Reserve		\$ 36,850	\$ 67,998	\$ 31,148

Department: 9000 Interfund Transfers		Expenditure		
120-1512-512100	Group Insurance	\$ 36,850	\$ 67,998	\$ 31,148
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 36,850	\$ 67,998	\$ 31,148
Total Expenditure General Health Reserve		\$ 36,850	\$ 67,998	\$ 31,148

CITY OF TOCCOA - WATER WASTEWATER FUND
FY2021 BUDGET SUMMARY

	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
WATER/WASTEWATER FUND-505 REVENUE				
0034 Charges For Service	7,045,971	7,174,986	129,015	1.8%
TOTAL WATER/WASTEWATER FUND-505	7,045,971	7,174,986	129,015	1.8%

	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
WATER/WASTEWATER FUND-505 EXPENDITURE				
4331 Gravity Sewers	6,500	6,500	0	0.0%
4334 Water Lift Stations	157,464	158,356	892	0.6%
4335 Water Eastanollee Creek P	1,160,309	1,084,673	(75,636)	-6.5%
4336 Water Toccoa Creek Plant	411,821	367,486	(44,335)	-10.8%
4337 Water-Wastewater Lab	77,497	80,697	3,200	4.1%
4338 Water Industrial Pretreat	77,832	84,035	6,203	8.0%
4410 Water Administration	270,824	284,175	13,351	4.9%
4420 Water Yonah Pump Station	35,100	31,400	(3,700)	-10.5%
4421 Water Davidson Creek	206,120	197,080	(9,040)	-4.4%
4424 Utilities ROW Crew	81,004	90,458	9,454	100.0%
4430 Water Treatment	801,985	834,167	32,182	4.0%
4431 Water Lab	23,000	23,000	0	0.0%
4440 Water Main	267,958	305,446	37,488	14.0%
4441 Water Elevated Storage	52,680	52,680	0	0.0%
4442 Water Booster Pump	10,800	10,800	0	0.0%
4443 Water Valves & Hydrants	165,898	167,322	1,424	0.9%
4444 Water Taps & Meters	260,062	271,911	11,849	4.6%
4445 Water Meter Reading	241,323	252,823	11,500	4.8%
4446 Water Service	78,907	91,050	12,143	15.4%
4448 Water Construction & Insp	133,986	171,031	37,045	27.6%
9000 Interfund Transfers	2,519,646	2,609,896	90,250	3.6%
9999 Available Funds	5,255	0	(5,255)	-100.0%
TOTAL WATER/WASTEWATER FUND-505	7,045,971	7,174,986	129,015	1.8%

	FY2020	FY2021	INCREASE	% CHANGE
WATER R&E FUND-506 REVENUE				
0039 Other Financing Sources	100,000	95,000	-5,000	-5.0%
TOTAL WATER FUND R&E-506	100,000	95,000	(5,000)	-5.0%

	FY2020	FY2021	INCREASE	% CHANGE
WATER R&E FUND-506 EXPENDITURE				
8500 Water/Gas Capital Outlay	100,000	95,000	-5,000	-5.0%
TOTAL WATER FUND R&E-506	100,000	95,000	(5,000)	-5.0%

	FY2020	FY2021	INCREASE	% CHANGE
WASTEWATER R&E FUND-507 REVENUE				
0039 Other Financing Sources	100,000	53,143	-46,857	-46.9%
TOTAL WASTEWATER R&E FUND-507	100,000	53,143	(46,857)	-46.9%

	FY2020	FY2021	INCREASE	% CHANGE
WASTEWATER R&E FUND-507 EXPENDITURE				
8500 Water/Gas Capital Outlay	100,000	53,143	(46,857)	-46.9%
TOTAL WASTEWATER R&E FUND-507	100,000	53,143	(46,857)	-46.9%

CITY OF TOCCOA - WATER/WASTEWATER REVENUES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0034 Charges For Service Revenue				
505-0034-344210	Water Sales	\$ 5,148,995	\$ 5,267,551	\$ 118,556
505-0034-344211	Water Taps	\$ 60,000	\$ 60,000	\$ -
505-0034-344212	Water Service	\$ 10,000	\$ 10,000	\$ -
505-0034-344213	Lab Testing	\$ 12,000	\$ 12,000	\$ -
505-0034-344255	Sewerage Charges	\$ 1,545,876	\$ 1,556,335	\$ 10,459
505-0034-344256	Sewer Taps	\$ 5,000	\$ 5,000	\$ -
505-0034-344415	Penalties	\$ 260,000	\$ 260,000	\$ -
505-0034-349300	Bad Check Fees	\$ 4,100	\$ 4,100	\$ -
Revenue Subtotal	Department: 0034 Charges for Servi	\$ 7,045,971	\$ 7,174,986	\$ 129,015
Total Revenue Water Wastewater Fund		\$ 7,045,971	\$ 7,174,986	\$ 129,015

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
 FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4331 Gravity Sewers	Expenditure			
505-4331-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
505-4331-531100	Supplies And Materials	\$ 5,000	\$ 5,000	\$ -
505-4331-531270	Gasoline/Diesel	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 4331 Gravity Sewers	\$ 6,500	\$ 6,500	\$ -

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4334 Water Lift Stations	Expenditure			
505-4334-511100	Regular Employees	\$ 40,610	\$ 42,179	\$ 1,569
505-4334-511300	Overtime	\$ 3,500	\$ 3,500	\$ -
505-4334-512100	Group Insurance	\$ 20,077	\$ 24,997	\$ 4,920
505-4334-512200	Fica	\$ 3,374	\$ 3,468	\$ 94
505-4334-512400	Retirement	\$ 3,427	\$ 3,198	\$ (229)
505-4334-512700	Workers Compensation	\$ 696	\$ 594	\$ (102)
505-4334-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
505-4334-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
505-4334-523200	Communications	\$ 2,500	\$ 2,500	\$ -
505-4334-523300	Advertising & Promotion	\$ 350	\$ 350	\$ -
505-4334-523600	Dues & Fees	\$ 350	\$ 350	\$ -
505-4334-523700	Education & Training	\$ 100	\$ 100	\$ -
505-4334-531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
505-4334-531230	Electricity	\$ 38,000	\$ 38,000	\$ -
505-4334-531270	Gasoline/Diesel	\$ 3,500	\$ 3,500	\$ -
505-4334-531271	Cng Expense	\$ 1,300	\$ 1,300	\$ -
505-4334-561000	Depreciation	\$ 31,280	\$ 25,920	\$ (5,360)
Expenditure Subtotal	Department: 4334 Water Lift Stations	\$ 157,464	\$ 158,356	\$ 892

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4335 Water Eastanollee Cree Expenditure				
505-4335-511100	Regular Employees	\$ 115,706	\$ 121,474	\$ 5,768
505-4335-511300	Overtime	\$ 5,000	\$ 5,000	\$ -
505-4335-512100	Group Insurance	\$ 48,355	\$ 59,640	\$ 11,285
505-4335-512200	Fica	\$ 9,234	\$ 9,590	\$ 356
505-4335-512400	Retirement	\$ 9,765	\$ 9,201	\$ (564)
505-4335-512700	Workers Compensation	\$ 1,918	\$ 1,670	\$ (248)
505-4335-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4335-521200	Professional Services	\$ 30,000	\$ 30,000	\$ -
505-4335-522110	Disposal	\$ 30,000	\$ 30,000	\$ -
505-4335-522200	Repairs & Maint.	\$ 45,000	\$ 45,000	\$ -
505-4335-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4335-523600	Dues & Fees	\$ 600	\$ 600	\$ -
505-4335-523700	Education & Training	\$ 1,200	\$ 1,200	\$ -
505-4335-523850	Contract Labor	\$ 3,000	\$ 3,000	\$ -
505-4335-531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
505-4335-531150	Chemicals	\$ 60,000	\$ 60,000	\$ -
505-4335-531210	Water/Sewerage	\$ 25,000	\$ 25,000	\$ -
505-4335-531220	Natural Gas	\$ 2,500	\$ 2,500	\$ -
505-4335-531230	Electricity	\$ 260,000	\$ 260,000	\$ -
505-4335-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
505-4335-561000	Depreciation	\$ 469,200	\$ 388,800	\$ (80,400)
505-4335-582200	Interest-Capital Lease	\$ 17,631	\$ 5,798	\$ (11,833)
Expenditure Subtotal	Department: 4335 Water Eastanollee Cree	\$ 1,160,309	\$ 1,084,673	\$ (75,636)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4336 Water Toccoa Creek Plant Expenditure				
505-4336-511100	Regular Employees	\$ 74,077	\$ 60,875	\$ (13,202)
505-4336-511300	Overtime	\$ 8,000	\$ 3,000	\$ (5,000)
505-4336-512100	Group Insurance	\$ 17,894	\$ 35,622	\$ 17,728
505-4336-512200	Fica	\$ 6,278	\$ 4,785	\$ (1,493)
505-4336-512400	Retirement	\$ 6,252	\$ 4,552	\$ (1,700)
505-4336-512700	Workers Compensation	\$ 1,295	\$ 827	\$ (468)
505-4336-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
505-4336-521200	Professional Services	\$ 500	\$ 500	\$ -
505-4336-522110	Disposal	\$ 1,675	\$ 1,675	\$ -
505-4336-522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
505-4336-523700	Education & Training	\$ 450	\$ 450	\$ -
505-4336-523850	Contract Labor	\$ 3,500	\$ 3,500	\$ -
505-4336-531100	Supplies & Materials	\$ 5,000	\$ 5,000	\$ -
505-4336-531210	Water/Sewerage	\$ 6,000	\$ 6,000	\$ -
505-4336-531230	Electricity	\$ 35,000	\$ 35,000	\$ -
505-4336-531270	Gasoline/Diesel	\$ 2,500	\$ 2,500	\$ -
505-4336-561000	Depreciation	\$ 234,600	\$ 194,400	\$ (40,200)
Expenditure Subtotal	Department: 4336 Water Toccoa Creek Plant	\$ 411,821	\$ 367,486	\$ (44,335)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4337 Water-Wastewater Lab Expenditure				
505-4337-511100	Regular Employees	\$ 49,489	\$ 50,983	\$ 1,494
505-4337-511300	Overtime	\$ 200	\$ 200	\$ -
505-4337-512100	Group Insurance	\$ 8,213	\$ 10,163	\$ 1,950
505-4337-512200	Fica	\$ 3,785	\$ 3,915	\$ 130
505-4337-512400	Retirement	\$ 4,176	\$ 3,896	\$ (280)
505-4337-512700	Workers Compensation	\$ 784	\$ 690	\$ (94)
505-4337-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
505-4337-522200	Repairs & Maint.	\$ 250	\$ 250	\$ -
505-4337-523600	Dues & Fees	\$ 200	\$ 200	\$ -
505-4337-523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
505-4337-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
505-4337-531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
Expenditure Subtotal	Department: 4337 Water-Wastewater Lab	\$ 77,497	\$ 80,697	\$ 3,200

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4338 Water Industrial Pretrea Expenditure				
505-4338-511100	Regular Employees	\$ 40,102	\$ 41,661	\$ 1,559
505-4338-511300	Overtime	\$ 500	\$ 2,000	\$ 1,500
505-4338-512100	Group Insurance	\$ 20,144	\$ 25,388	\$ 5,244
505-4338-512200	Fica	\$ 3,106	\$ 3,312	\$ 206
505-4338-512400	Retirement	\$ 3,385	\$ 3,157	\$ (228)
505-4338-512700	Workers Compensation	\$ 645	\$ 567	\$ (78)
505-4338-512900	Other Employee Benefits	\$ 500	\$ 500	\$ -
505-4338-521200	Professional Services	\$ 4,000	\$ 2,000	\$ (2,000)
505-4338-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
505-4338-523600	Dues & Fees	\$ 450	\$ 450	\$ -
505-4338-523700	Education & Training	\$ 500	\$ 500	\$ -
505-4338-523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
505-4338-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
505-4338-531270	Gasoline/Diesel	\$ 1,500	\$ 1,500	\$ -
Expenditure Subtotal	Department: 4338 Water Industrial Pretrea	\$ 77,832	\$ 84,035	\$ 6,203

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4410 Water Administration Expenditure				
505-4410-511100	Regular Employees	\$ 131,252	\$ 134,252	\$ 3,000
505-4410-512100	Group Insurance	\$ 28,410	\$ 35,150	\$ 6,740
505-4410-512200	Fica	\$ 10,040	\$ 10,342	\$ 302
505-4410-512400	Retirement	\$ 11,077	\$ 10,335	\$ (742)
505-4410-512700	Workers Compensation	\$ 336	\$ 296	\$ (40)
505-4410-521100	Collection Costs	\$ 500	\$ 500	\$ -
505-4410-521200	Professional Services	\$ 20,000	\$ 15,000	\$ (5,000)
505-4410-521201	Credit Card Exp/Bank Charges	\$ 15,000	\$ 15,000	\$ -
505-4410-522200	Repairs & Maint.	\$ 200	\$ 200	\$ -
505-4410-523100	Insurance	\$ 47,409	\$ 47,500	\$ 91
505-4410-523200	Communications	\$ 1,300	\$ 1,300	\$ -
505-4410-523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
505-4410-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
505-4410-523850	Contract Labor	\$ 500	\$ 500	\$ -
505-4410-531100	Supplies & Materials	\$ 600	\$ 600	\$ -
505-4410-531270	Gasoline/Diesel	\$ 200	\$ 200	\$ -
505-4410-531600	Equipment < \$5,000	\$ -	\$ 9,000	\$ 9,000
Expenditure Subtotal	Department: 4410 Water Administration	\$ 270,824	\$ 284,175	\$ 13,351

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4420 Water Yonah Pump Sta				
Expenditure				
505-4420-522200	Repairs & Maint.	\$ 5,000	\$ 2,500	\$ (2,500)
505-4420-523200	Communications	\$ 800	\$ 800	\$ -
505-4420-523600	Dues & Fees	\$ 2,200	\$ 1,000	\$ (1,200)
505-4420-531100	Supplies & Materials	\$ 100	\$ 100	\$ -
505-4420-531215	Raw Water Expense	\$ 2,000	\$ 2,000	\$ -
505-4420-531230	Electricity	\$ 25,000	\$ 25,000	\$ -
Expenditure Subtotal	Department: 4420 Water Yonah Pump Sta	\$ 35,100	\$ 31,400	\$ (3,700)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4421 Water Davidson Creek Expenditure				
505-4421-521200	Professional Services	\$ 3,000	\$ 2,000	\$ (1,000)
505-4421-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
505-4421-523200	Communications	\$ 4,000	\$ 4,000	\$ -
505-4421-523600	Dues & Fees	\$ -	\$ -	\$ -
505-4421-523850	Contract Labor	\$ -	\$ -	\$ -
505-4421-531100	Supplies & Materials	\$ 1,200	\$ 1,200	\$ -
505-4421-531230	Electricity	\$ 150,000	\$ 150,000	\$ -
505-4421-561000	Depreciation	\$ 46,920	\$ 38,880	\$ (8,040)
Expenditure Subtotal	Department: 4421 Water Davidson Creek	\$ 206,120	\$ 197,080	\$ (9,040)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4424 Utilities Row Crew	Expenditure			
505-4424-511100	Regular Employees	\$ 54,641	\$ 67,916	\$ 13,275
505-4424-511300	Overtime	\$ -	\$ 100	\$ 100
505-4424-512100	Group Insurance	\$ 16,703	\$ 11,291	\$ (5,412)
505-4424-512200	Fica	\$ 4,180	\$ 5,122	\$ 942
505-4424-512400	Retirement	\$ 4,612	\$ 5,111	\$ 499
505-4424-512700	Workers Compensation	\$ 868	\$ 918	\$ 50
Expenditure Subtotal	Department: 4424 Utilities Row Crew	\$ 81,004	\$ 90,458	\$ 9,454

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4430 Water Treatment Expenditure				
505-4430-511100	Regular Employees	\$ 320,349	\$ 339,335	\$ 18,986
505-4430-511300	Overtime	\$ 2,000	\$ 6,200	\$ 4,200
505-4430-512100	Group Insurance	\$ 106,345	\$ 120,239	\$ 13,894
505-4430-512200	Fica	\$ 24,493	\$ 26,266	\$ 1,773
505-4430-512400	Retirement	\$ 24,928	\$ 25,775	\$ 847
505-4430-512700	Workers Compensation	\$ 18,724	\$ 17,206	\$ (1,518)
505-4430-512900	Other Employee Benefits	\$ 3,200	\$ 3,200	\$ -
505-4430-521200	Professional Services	\$ 6,000	\$ 6,000	\$ -
505-4430-522110	Disposal	\$ 2,000	\$ 2,000	\$ -
505-4430-522200	Repairs & Maint.	\$ 16,000	\$ 10,000	\$ (6,000)
505-4430-523200	Communications	\$ 375	\$ 375	\$ -
505-4430-523300	Advertising & Promotions	\$ 200	\$ 200	\$ -
505-4430-523600	Dues & Fees	\$ 1,500	\$ 1,500	\$ -
505-4430-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
505-4430-523850	Contract Labor	\$ 35,000	\$ 35,000	\$ -
505-4430-531100	Supplies & Materials	\$ 15,000	\$ 15,000	\$ -
505-4430-531150	Chemicals	\$ 140,000	\$ 140,000	\$ -
505-4430-531210	Water/Sewerage	\$ 5,000	\$ 5,000	\$ -
505-4430-531220	Natural Gas	\$ 8,000	\$ 8,000	\$ -
505-4430-531230	Electricity	\$ 60,000	\$ 60,000	\$ -
505-4430-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
505-4430-581200	Capital Leases	\$ 4,650	\$ 4,650	\$ -
505-4430-582200	Interest-Capital Lease	\$ 221	\$ 221	\$ -
Expenditure Subtotal	Department: 4430 Water Treatment	\$ 801,985	\$ 834,167	\$ 32,182

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
 FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4431 Water Lab	Expenditure			
505-4431-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
505-4431-531100	Supplies & Materials	\$ 22,000	\$ 22,000	\$ -
Expenditure Subtotal	Department: 4431 Water Lab	\$ 23,000	\$ 23,000	\$ -

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4440 Water Mains Expenditure				
505-4440-511100	Regular Employees	\$ 114,101	\$ 124,337	\$ 10,236
505-4440-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
505-4440-512100	Group Insurance	\$ 35,376	\$ 43,663	\$ 8,287
505-4440-512200	Fica	\$ 8,881	\$ 9,592	\$ 711
505-4440-512400	Retirement	\$ 9,630	\$ 9,433	\$ (197)
505-4440-512700	Workers Compensation	\$ 6,810	\$ 6,261	\$ (549)
505-4440-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4440-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
505-4440-522300	Rentals	\$ 2,100	\$ 2,100	\$ -
505-4440-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4440-523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
505-4440-523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
505-4440-523850	Contract Labor	\$ 1,500	\$ 500	\$ (1,000)
505-4440-531100	Supplies & Materials	\$ 50,000	\$ 50,000	\$ -
505-4440-531210	Water	\$ 400	\$ 400	\$ -
505-4440-531270	Gasoline/Diesel	\$ 6,000	\$ 6,000	\$ -
505-4440-542500	Equipment	\$ -	\$ 20,000	\$ 20,000
505-4440-581200	Capital Lease Principal	\$ 16,191	\$ 16,191	\$ -
505-4440-582200	Interest Capital Leases	\$ 769	\$ 769	\$ -
Expenditure Subtotal	Department: 4440 Water Mains	\$ 267,958	\$ 305,446	\$ 37,488

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4441 Water Elevated Storage Expenditure				
505-4441-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
505-4441-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4441-523850	Contract Labor	\$ 39,000	\$ 39,000	\$ -
505-4441-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
505-4441-531210	Water/Sewerage	\$ 180	\$ 180	\$ -
505-4441-531230	Electricity	\$ 8,000	\$ 8,000	\$ -
Expenditure Subtotal	Department: 4441 Water Elevated Storage	\$ 52,680	\$ 52,680	\$ -

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4442 Water Booster Pump	Expenditure			
505-4442-522200	Repairs & Maintenance	\$ 2,000	\$ 2,000	\$ -
505-4442-523200	Communications	\$ 800	\$ 800	\$ -
505-4442-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
505-4442-531220	Natural Gas	\$ 500	\$ 500	\$ -
505-4442-531230	Electricity	\$ 7,000	\$ 7,000	\$ -
Expenditure Subtotal	Department: 4442 Water Booster Pump	\$ 10,800	\$ 10,800	\$ -

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4443 Water Valves & Hydrant Expenditure				
505-4443-511100	Regular Employees	\$ 79,460	\$ 84,407	\$ 4,947
505-4443-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
505-4443-512100	Group Insurance	\$ 35,565	\$ 39,600	\$ 4,035
505-4443-512200	Fica	\$ 6,308	\$ 6,465	\$ 157
505-4443-512400	Retirement	\$ 6,706	\$ 4,317	\$ (2,389)
505-4443-512700	Workers Compensation	\$ 4,859	\$ 4,033	\$ (826)
505-4443-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4443-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
505-4443-523300	Advertising & Promotion	\$ 300	\$ 300	\$ -
505-4443-523600	Dues & Fees	\$ 500	\$ 500	\$ -
505-4443-523700	Education & Training		\$ 500	\$ 500
505-4443-531100	Supplies & Materials	\$ 20,000	\$ 15,000	\$ (5,000)
505-4443-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 4443 Water Valves & Hydrant	\$ 165,898	\$ 167,322	\$ 1,424

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4444 Water Taps & Meters Expenditure				
505-4444-511100	Regular Employees	\$ 80,730	\$ 88,370	\$ 7,640
505-4444-511300	Overtime	\$ 6,000	\$ 6,000	\$ -
505-4444-512100	Group Insurance	\$ 35,334	\$ 44,258	\$ 8,924
505-4444-512200	Fica	\$ 6,634	\$ 7,007	\$ 373
505-4444-512400	Retirement	\$ 6,813	\$ 4,629	\$ (2,184)
505-4444-512700	Workers Compensation	\$ 5,049	\$ 4,645	\$ (404)
505-4444-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4444-522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
505-4444-523600	Dues & Fees	\$ 500	\$ 500	\$ -
505-4444-523700	Education & Training	\$ 500	\$ 500	\$ -
505-4444-523850	Contract Labor	\$ 7,500	\$ 5,000	\$ (2,500)
505-4444-531100	Supplies & Materials	\$ 75,000	\$ 75,000	\$ -
505-4444-531270	Gasoline/Diesel	\$ 11,000	\$ 11,000	\$ -
505-4444-581200	Capital Leases-Principal	\$ 15,085	\$ 15,085	\$ -
505-4444-582200	Capital Leases-Interest	\$ 717	\$ 717	\$ -
Expenditure Subtotal	Department: 4444 Water Taps & Meters	\$ 260,062	\$ 271,911	\$ 11,849

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4445 Water Meter Reading	Expenditure			
505-4445-511100	Regular Employees	\$ 138,258	\$ 144,690	\$ 6,432
505-4445-511300	Overtime	\$ 5,000	\$ 5,000	\$ -
505-4445-512100	Group Insurance	\$ 46,612	\$ 55,200	\$ 8,588
505-4445-512200	Fica	\$ 10,959	\$ 11,204	\$ 245
505-4445-512400	Retirement	\$ 11,669	\$ 8,717	\$ (2,952)
505-4445-512700	Workers Compensation	\$ 8,340	\$ 7,131	\$ (1,209)
505-4445-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4445-522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
505-4445-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
505-4445-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
505-4445-531271	Cng Expense	\$ 1,000	\$ 2,500	\$ 1,500
505-4445-581200	Capital Leases-Principal	\$ 6,000	\$ 4,946	\$ (1,054)
505-4445-582200	Interest Capital Leases	\$ 285	\$ 235	\$ (50)
Expenditure Subtotal	Department: 4445 Water Meter Reading	\$ 241,323	\$ 252,823	\$ 11,500

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4446 Water Service Expenditure				
505-4446-511100	Regular Employees	\$ 39,549	\$ 36,864	\$ (2,685)
505-4446-511300	Overtime	\$ 1,700	\$ 1,700	\$ -
505-4446-512100	Group Insurance	\$ 19,865	\$ 11,016	\$ (8,849)
505-4446-512200	Fica	\$ 3,155	\$ 2,913	\$ (242)
505-4446-512400	Retirement	\$ 3,337	\$ 2,781	\$ (556)
505-4446-512700	Workers Compensation	\$ 2,401	\$ 1,876	\$ (525)
505-4446-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
505-4446-522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
505-4446-523200	Communications	\$ 400	\$ 400	\$ -
505-4446-523600	Dues & Fees	\$ 200	\$ 200	\$ -
505-4446-523700	Education & Training	\$ 400	\$ 400	\$ -
505-4446-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
505-4446-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
505-4446-531271	Cng Expense	\$ 500	\$ 500	\$ -
505-4446-542500	Equipment		\$ 25,000	\$ 25,000
Expenditure Subtotal	Department: 4446 Water Service	\$ 78,907	\$ 91,050	\$ 12,143

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4448 Water Construction & Ir Expenditure				
505-4448-511100	Regular Employees	\$ 73,597	\$ 78,772	\$ 5,175
505-4448-511300	Overtime	\$ 500	\$ 500	\$ -
505-4448-512100	Group Insurance	\$ 30,364	\$ 37,802	\$ 7,438
505-4448-512200	Fica	\$ 5,668	\$ 5,901	\$ 233
505-4448-512400	Retirement	\$ 6,211	\$ 5,963	\$ (248)
505-4448-512700	Workers Compensation	\$ 4,346	\$ 3,793	\$ (553)
505-4448-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
505-4448-522200	Repairs & Maint.	\$ 1,800	\$ 1,800	\$ -
505-4448-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4448-523600	Dues & Fees	\$ 3,500	\$ 2,500	\$ (1,000)
505-4448-523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
505-4448-531100	Supplies & Materials	\$ 1,200	\$ 1,200	\$ -
505-4448-531270	Gasoline/Diesel	\$ 3,000	\$ 4,000	\$ 1,000
505-4448-531271	Cng Expense	\$ 1,000	\$ 1,000	\$ -
505-4448-542500	Equipment		\$ 25,000	\$ 25,000
Expenditure Subtotal	Department: 4448 Water Construction & Ir	\$ 133,986	\$ 171,031	\$ 37,045

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 9000 Interfund Transfers Expenditure				
505-9000-611100	Oper. Trnsfrs Out-Gen	\$ 2,301,646	\$ 2,485,609	\$ 183,963
505-9000-611506	Transfers Out-Wtr R&E	\$ 100,000	\$ 53,144	\$ (46,856)
505-9000-611507	Transfer To Sewer R & E	\$ 100,000	\$ 53,143	\$ (46,857)
505-9000-611557	Transfer Out To Golf R&E	\$ 18,000	\$ 18,000	\$ -
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 2,519,646	\$ 2,609,896	\$ 90,250
Department: 9999 Remaining Budget Funds Expenditure				
505-9999-999999	Remaining Budget Funds	\$ 5,255	\$ -	\$ (5,255)
Expenditure Subtotal	Department: 9999 Remaining Budget Funds	\$ 5,255	\$ -	\$ (5,255)
Total Expenditure Water Wastewater Fund		\$ 7,045,971	\$ 7,174,986	\$ 129,015

CITY OF TOCCOA - WATER RENEWAL AND EXTENSION
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0039 Other Financing Sources Revenue				
506-0039-391505	Transfers In-Water Fund	\$ 100,000	\$ 53,144	\$ (46,856)
506-0039-393999	Balance Brought Forward		\$ 41,856	\$ 41,856
Revenue Subtotal	Department: 0039 Other Financing Soui	\$ 100,000	\$ 95,000	\$ (5,000)
Total Revenue Water Renewal and Extension		\$ 100,000	\$ 95,000	\$ (5,000)

Department: 8500 Capital Outlay Expenditure				
506-8500-542500	Equipment	\$ 100,000	\$ 95,000	\$ (5,000)
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 100,000	\$ 95,000	\$ (5,000)
Total Expenditure Water Renewal and Extension		\$ 100,000	\$ 95,000	\$ (5,000)

CITY OF TOCCOA - SEWER RENEWAL AND EXTENSION
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0039 Other Financing Sources				
	Revenue			
507-0039-391505	Transfer In From Water Fund	\$ 100,000	\$ 53,143	\$ (46,857)
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 100,000	\$ 53,143	\$ (46,857)
Total Revenue Sewer Renewal and Extension		\$ 100,000	\$ 53,143	\$ (46,857)

Department: 8500 Capital Outlay				
	Expenditure			
507-8500-522200	R & E Repairs & Maintenance	\$ 100,000	\$ 53,143	\$ (46,857)
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 100,000	\$ 53,143	\$ (46,857)
Total Expenditure Sewer Renewal and Extension		\$ 100,000	\$ 53,143	\$ (46,857)

CITY OF TOCCOA - NATURAL GAS FUND SUMMARY
FY2021 BUDGET

	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
NATURAL GAS FUND-515 REVENUE				
0034 Charges For Service	11,365,513	11,120,162	(245,351)	-2.2%
0038 Miscellaneous	0	112,000	112,000	0.0%
TOTAL NATURAL GAS FUND-515	11,365,513	11,232,162	(133,351)	-1.2%

	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
NATURAL GAS FUND-515 EXPENDITURE				
4710 Gas Administration South	264,187	269,455	5,268	2.0%
4712 Gas Taps & Meters South	402,252	494,674	92,422	23.0%
4714 Gas Valves & Regulators	82,302	86,981	4,679	5.7%
4716 Gas Meter Reading South	106,723	103,769	(2,954)	-2.8%
4717 Gas Transmission Line	148,651	316,814	168,163	113.1%
4718 Gas Distribution South	289,062	221,772	(67,290)	-23.3%
4719 Gas Cathodic Protection	110,005	140,661	30,656	27.9%
4720 Gas Safety Compliance Maintenance Crew	407,809	465,342	57,533	14.1%
4721 Gas Service Operation Sou	52,945	46,293	(6,652)	-12.6%
4722 Gas Purchase For Resale	4,949,020	4,450,186	(498,834)	-10.1%
4724 Utilites ROW Crew	35,345	34,713	(632)	100.0%
4730 Gas Administration North	148,667	154,373	5,706	3.8%
4732 Gas Taps & Meters North	311,532	419,253	107,721	34.6%
4738 Gas Distribution North	2,000,194	1,999,619	(575)	0.0%
4741 Gas Service Operation Nor	70,915	57,306	(13,609)	-19.2%
4743 Gas Piping & Conversion N	188,144	199,809	11,665	6.2%
8500 Water/Gas Capital Outlay	190,000	190,000	0	0.0%
9000 Interfund Transfers	1,607,760	1,581,142	(26,618)	-1.7%
9999 Available Funds	0	0	0	0.0%
TOTAL NATURAL GAS FUND-515	11,365,513	11,232,162	(133,351)	-1.2%

	FY2020	FY2021	INCREASE	% CHANGE
NATURAL GAS R&E FUND-516 REVENUE				
0039 Other Financing Sources	332,959	75,000	-257,959	-77.5%
TOTAL NATURAL GAS R&E FUND-516	332,959	75,000	(257,959)	-77.5%

	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
NATURAL GAS R&E FUND-516 EXPENDITURE				
4717 Gas Transmission Line	30,000	0	(30,000)	100.0%
4719 Gas Cathodic Protection	30,000	0	(30,000)	100.0%
4732 Gas Taps & Meters North	60,000	0	(60,000)	100.0%
8500 Capital Outlay	212,959	75,000	(137,959)	100.0%
TOTAL NATURAL GAS R&E FUND-516	332,959	75,000	(257,959)	-77.5%

CITY OF TOCCOA - NATURAL GAS REVENUES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0034 Charges For Service Revenue				
515-0034-344409	Membership Dividend	\$ 277,276	\$ 289,756	\$ 12,480
515-0034-344410	Gas Sales-South	\$ 8,773,012	\$ 8,497,077	\$ (275,935)
515-0034-344411	Gas Taps-South	\$ 10,000	\$ 10,000	\$ -
515-0034-344415	Penalties	\$ 85,000	\$ 92,280	\$ 7,280
515-0034-344416	Gas Service Fees-South	\$ 6,000	\$ 6,000	\$ -
515-0034-344420	Gas Sales-North	\$ 2,051,225	\$ 2,057,749	\$ 6,524
515-0034-344421	Gas Taps-North	\$ 17,000	\$ 20,000	\$ 3,000
515-0034-344423	Gas Service Fees North	\$ 16,500	\$ 30,000	\$ 13,500
515-0034-344425	Gas W/H Guaranty Program	\$ 700	\$ 700	\$ -
515-0034-344429	Piping & Conv. North	\$ 84,000	\$ 70,300	\$ (13,700)
515-0034-346900	Establishment Fee	\$ 44,500	\$ 46,000	\$ 1,500
515-0034-349300	Bad Check Fees	\$ 300	\$ 300	\$ -
Revenue Subtotal	Department: 0034 Charges For Service	\$ 11,365,513	\$ 11,120,162	\$ (245,351)
Department: 0038 Miscellaneous Revenue				
515-0038-389000	Gma Lease Pool Proceeds	\$ -	\$ 112,000	\$ 112,000
Revenue Subtotal	Department: 0038 Miscellaneous	\$ -	\$ 112,000	\$ 112,000
Total Revenue Natural Gas Fund		\$ 11,365,513	\$ 11,232,162	\$ (133,351)

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4710 Gas Administration South Expenditure				
515-4710-511100	Regular Employees	\$ 59,280	\$ 62,280	\$ 3,000
515-4710-512100	Group Insurance	\$ 15,955	\$ 19,717	\$ 3,762
515-4710-512200	Fica	\$ 4,534	\$ 4,670	\$ 136
515-4710-512400	Retirement	\$ 5,003	\$ 4,667	\$ (336)
515-4710-512700	Workers Compensation	\$ 152	\$ 136	\$ (16)
515-4710-521100	Collection Costs	\$ 500	\$ 100	\$ (400)
515-4710-521200	Professional Services	\$ 8,000	\$ 8,000	\$ -
515-4710-521201	Credit Card Exp/Bank Charges	\$ 15,000	\$ 15,000	\$ -
515-4710-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4710-523100	Insurance	\$ 38,378	\$ 37,500	\$ (878)
515-4710-523200	Communications	\$ 3,000	\$ 3,000	\$ -
515-4710-523300	Advertising And Promotions	\$ 10,000	\$ 10,000	\$ -
515-4710-523310	Public Awareness Program	\$ 27,000	\$ 27,000	\$ -
515-4710-523320	Appliance Incentive	\$ 12,000	\$ 12,000	\$ -
515-4710-523600	Dues & Fees	\$ 5,000	\$ 5,000	\$ -
515-4710-523700	Education & Training	\$ 1,200	\$ 1,200	\$ -
515-4710-523850	Contract Labor	\$ 200	\$ 200	\$ -
515-4710-531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
515-4710-531270	Gasoline/Diesel	\$ 2,000	\$ 2,000	\$ -
515-4710-531271	Cng Fuel Expense	\$ 1,000	\$ 1,000	\$ -
515-4710-571010	Property Taxes	\$ 45,000	\$ 45,000	\$ -
515-4710-581200	Principal Capital Lease	\$ 5,714	\$ 5,714	\$ -
515-4710-582200	Interest - Capital Lease	\$ 271	\$ 271	\$ -
Expenditure Subtotal	Department: 4710 Gas Administration South	\$ 264,187	\$ 269,455	\$ 5,268

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4712 Gas Taps & Meters South				
	Expenditure			
515-4712-511100	Regular Employees	\$ 182,706	\$ 200,171	\$ 17,465
515-4712-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
515-4712-512100	Group Insurance	\$ 67,725	\$ 84,789	\$ 17,064
515-4712-512200	Fica	\$ 14,206	\$ 17,221	\$ 3,015
515-4712-512400	Retirement	\$ 15,420	\$ 13,187	\$ (2,233)
515-4712-512700	Workers Compensation	\$ 4,172	\$ 4,283	\$ 111
515-4712-512900	Other Employee Benefits	\$ 2,400	\$ 2,400	\$ -
515-4712-522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
515-4712-522300	Rentals	\$ 300	\$ 300	\$ -
515-4712-523200	Communications	\$ 1,600	\$ 1,000	\$ (600)
515-4712-523600	Dues & Fees	\$ -	\$ 100	\$ 100
515-4712-523700	Education & Training	\$ 1,500	\$ 5,000	\$ 3,500
515-4712-523850	Contract Labor	\$ 12,000	\$ 2,000	\$ (10,000)
515-4712-531100	Supplies & Materials	\$ 75,000	\$ 80,000	\$ 5,000
515-4712-531270	Gasoline/Diesel	\$ 7,000	\$ 10,000	\$ 3,000
515-4712-531271	Cng Fuel Expense	\$ 1,000	\$ 1,000	\$ -
515-4712-542500	Equipment		\$ 56,000	\$ 56,000
515-4712-581200	Equipment-Capital Lease	\$ 7,850	\$ 7,850	\$ -
515-4712-582200	Interest-Capital Lease	\$ 373	\$ 373	\$ -
Expenditure Subtotal	Department: 4712 Gas Taps & Meters South	\$ 402,252	\$ 494,674	\$ 92,422

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4714 Gas Valves & Regulators				
	Expenditure			
515-4714-511100	Regular Employees	\$ 37,492	\$ 39,002	\$ 1,510
515-4714-511300	Overtime		\$ 500	\$ 500
515-4714-512100	Group Insurance	\$ 7,839	\$ 9,680	\$ 1,841
515-4714-512200	Fica	\$ 2,868	\$ 2,993	\$ 125
515-4714-512400	Retirement	\$ 3,164	\$ 2,953	\$ (211)
515-4714-512700	Workers Compensation	\$ 839	\$ 753	\$ (86)
515-4714-512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
515-4714-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4714-523200	Communications	\$ 3,000	\$ 3,000	\$ -
515-4714-523700	Education & Training	\$ 1,000	\$ 2,000	\$ 1,000
515-4714-523850	Contract Labor	\$ 8,000	\$ 8,000	\$ -
515-4714-531100	Supplies & Materials	\$ 11,000	\$ 11,000	\$ -
515-4714-531230	Electricity	\$ 3,000	\$ 3,000	\$ -
515-4714-531270	Gasoline/Diesel	\$ 3,000	\$ 3,000	\$ -
Expenditure Subtotal	Department: 4714 Gas Valves & Regulators	\$ 82,302	\$ 86,981	\$ 4,679

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4716 Gas Meter Reading South	Expenditure			
515-4716-511100	Regular Employees	\$ 56,731	\$ 59,201	\$ 2,470
515-4716-511300	Overtime	\$ 600	\$ 2,000	\$ 1,400
515-4716-512100	Group Insurance	\$ 28,283	\$ 21,747	\$ (6,536)
515-4716-512200	Fica	\$ 4,386	\$ 4,581	\$ 195
515-4716-512400	Retirement	\$ 4,788	\$ 4,425	\$ (363)
515-4716-512700	Workers Compensation	\$ 1,285	\$ 1,165	\$ (120)
515-4716-512900	Other Employee Benefits	\$ 650	\$ 650	\$ -
515-4716-522200	Repairs & Maint.	\$ 1,500	\$ 1,500	\$ -
515-4716-523200	Communications	\$ 500	\$ 500	\$ -
515-4716-531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
515-4716-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
515-4716-531271	Cng Fuel Expense	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 4716 Gas Meter Reading South	\$ 106,723	\$ 103,769	\$ (2,954)

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4717 Gas Transmission Line Expenditure				
515-4717-511100	Regular Employees	\$ 32,672	\$ 34,780	\$ 2,108
515-4717-511300	Overtime	\$ 500	\$ 500	\$ -
515-4717-512100	Group Insurance	\$ 8,044	\$ 10,337	\$ 2,293
515-4717-512200	Fica	\$ 2,499	\$ 2,660	\$ 161
515-4717-512400	Retirement	\$ 2,757	\$ 2,620	\$ (137)
515-4717-512700	Workers Compensation	\$ 727	\$ 672	\$ (55)
515-4717-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4717-521200	Professional Services	\$ 30,000	\$ 95,000	\$ 65,000
515-4717-522200	Repairs & Maint.	\$ 2,000	\$ 5,000	\$ 3,000
515-4717-522300	Rentals	\$ 1,000	\$ 1,000	\$ -
515-4717-523600	Dues & Fees	\$ 28,000	\$ 28,000	\$ -
515-4717-523700	Education & Training	\$ 300	\$ 2,000	\$ 1,700
515-4717-523850	Contract Labor	\$ 3,000	\$ 70,000	\$ 67,000
515-4717-531100	Supplies & Materials	\$ 25,000	\$ 50,000	\$ 25,000
515-4717-531270	Gasoline/Diesel	\$ 4,000	\$ 8,000	\$ 4,000
515-4717-581200	Capital Lease Principal	\$ 7,400	\$ 5,580	\$ (1,820)
515-4717-582200	Capital Leases-Interest	\$ 352	\$ 265	\$ (87)
Expenditure Subtotal	Department: 4717 Gas Transmission Line	\$ 148,651	\$ 316,814	\$ 168,163

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4718 Gas Distribution South				
Expenditure				
515-4718-511100	Regular Employees	\$ 126,458	\$ 88,828	\$ (37,630)
515-4718-511300	Overtime	\$ 2,500	\$ 1,500	\$ (1,000)
515-4718-512100	Group Insurance	\$ 55,814	\$ 40,623	\$ (15,191)
515-4718-512200	Fica	\$ 9,865	\$ 6,696	\$ (3,169)
515-4718-512400	Retirement	\$ 10,673	\$ 4,680	\$ (5,993)
515-4718-512700	Workers Compensation	\$ 2,892	\$ 2,494	\$ (398)
515-4718-512900	Other Employee Benefits	\$ 1,000	\$ 1,000	\$ -
515-4718-521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
515-4718-522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
515-4718-522300	Rentals	\$ 13,528	\$ 13,202	\$ (326)
515-4718-523200	Communications	\$ 1,500	\$ 1,500	\$ -
515-4718-523600	Dues & Fees	\$ 2,000	\$ 2,000	\$ -
515-4718-523700	Education & Training	\$ 500	\$ 5,000	\$ 4,500
515-4718-523850	Contract Labor	\$ 15,000	\$ 5,000	\$ (10,000)
515-4718-531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
515-4718-531210	Water/Sewerage	\$ 500	\$ 500	\$ -
515-4718-531220	Natural Gas	\$ 1,000	\$ 1,000	\$ -
515-4718-531230	Electricity	\$ 4,000	\$ 4,000	\$ -
515-4718-531270	Gasoline/Diesel	\$ 4,500	\$ 4,500	\$ -
515-4718-542500	Equipment	\$ -	\$ -	\$ -
515-4718-581200	Capital Lease-Principal	\$ 7,000	\$ 8,830	\$ 1,830
515-4718-582200	Capital Leases-Interest	\$ 332	\$ 419	\$ 87
Expenditure Subtotal	Department: 4718 Gas Distribution South	\$ 289,062	\$ 221,772	\$ (67,290)

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4719 Gas Cathodic Protection Expenditure				
515-4719-511100	Regular Employees	\$ 36,420	\$ 37,920	\$ 1,500
515-4719-511300	Overtime	\$ 500	\$ 1,500	\$ 1,000
515-4719-512100	Group Insurance	\$ 8,198	\$ 10,284	\$ 2,086
515-4719-512200	Fica	\$ 2,824	\$ 2,984	\$ 160
515-4719-512400	Retirement	\$ 3,074	\$ 2,867	\$ (207)
515-4719-512700	Workers Compensation	\$ 833	\$ 750	\$ (83)
515-4719-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4719-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
515-4719-523200	Communications	\$ 200	\$ 200	\$ -
515-4719-523700	Education & Training	\$ 300	\$ 2,000	\$ 1,700
515-4719-523850	Contract Labor	\$ 15,000	\$ 15,000	\$ -
515-4719-531100	Supplies & Materials	\$ 5,500	\$ 30,000	\$ 24,500
515-4719-531230	Electricity	\$ 25,000	\$ 25,000	\$ -
515-4719-531270	Gasoline/Diesel	\$ 5,500	\$ 5,500	\$ -
515-4719-581200	Capital Leases-Principal	\$ 5,495	\$ 5,495	\$ -
515-4719-582200	Capital Leases-Interest	\$ 261	\$ 261	\$ -
Expenditure Subtotal	Department: 4719 Gas Cathodic Protection	\$ 110,005	\$ 140,661	\$ 30,656

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4720 Gas Safety Compliance Mai				
Expenditure				
515-4720-511100	Regular Employees	\$ 177,740	\$ 176,089	\$ (1,651)
515-4720-511300	Overtime	\$ 2,500	\$ 2,500	\$ -
515-4720-512100	Group Insurance	\$ 64,961	\$ 76,985	\$ 12,024
515-4720-512200	Fica	\$ 13,788	\$ 13,407	\$ (381)
515-4720-512400	Retirement	\$ 15,001	\$ 11,330	\$ (3,671)
515-4720-512700	Workers Compensation	\$ 4,043	\$ 3,338	\$ (705)
515-4720-512900	Other Employee Benefits	\$ 2,400	\$ 2,400	\$ -
515-4720-522200	Repairs & Maint.	\$ 10,000	\$ 7,000	\$ (3,000)
515-4720-522203	System Expansion	\$ 50,000	\$ 50,000	\$ -
515-4720-523200	Communications	\$ 750	\$ 750	\$ -
515-4720-523700	Education & Training	\$ 1,000	\$ 5,000	\$ 4,000
515-4720-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
515-4720-531100	Supplies & Materials	\$ 25,000	\$ 100,000	\$ 75,000
515-4720-531270	Gasoline/Diesel	\$ 10,000	\$ 10,000	\$ -
515-4720-531271	Cng Fuel Expense	\$ 500	\$ 1,000	\$ 500
515-4720-581200	Capital Leases-Principal	\$ 27,805	\$ 4,337	\$ (23,468)
515-4720-582200	Capital Leases-Interest	\$ 1,321	\$ 206	\$ (1,115)
Expenditure Subtotal	Department: 4720 Gas Safety Compliance N	\$ 407,809	\$ 465,342	\$ 57,533

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4721 Gas Service Operation Sou	Expenditure			
515-4721-511100	Regular Employees	\$ 29,041	\$ 29,580	\$ 539
515-4721-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
515-4721-512100	Group Insurance	\$ 9,088	\$ -	\$ (9,088)
515-4721-512200	Fica	\$ 2,374	\$ 2,212	\$ (162)
515-4721-512400	Retirement	\$ 2,451	\$ 2,127	\$ (324)
515-4721-512700	Workers Compensation	\$ 691	\$ 574	\$ (117)
515-4721-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4721-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4721-523200	Communications	\$ 1,000	\$ 1,000	\$ -
515-4721-523700	Education & Training	\$ 500	\$ 3,000	\$ 2,500
515-4721-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
515-4721-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 4721 Gas Service Operation S	\$ 52,945	\$ 46,293	\$ (6,652)

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4722 Gas Purchase For Resale	Expenditure			
515-4722-531500	Purch.For Resale(Natural	\$ 4,099,976	\$ 3,586,108	\$ (513,868)
515-4722-531501	Mgag (Demand)	\$ 669,790	\$ 679,090	\$ 9,300
515-4722-531502	Mgag (Gen. Admin.)	\$ 140,013	\$ 145,475	\$ 5,462
515-4722-531505	Regulatory Compliance Fees	\$ 39,241	\$ 39,513	\$ 272
Expenditure Subtotal	Department: 4722 Gas Purchase For Resale	\$ 4,949,020	\$ 4,450,186	\$ (498,834)

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4724 Utilities Row Crew Expenditure				
515-4724-511100	Regular Employees	\$ 23,151	\$ 26,044	\$ 2,893
515-4724-511200	Overtime		\$ 200	\$ 200
515-4724-512100	Group Insurance	\$ 7,751	\$ -	\$ (7,751)
515-4724-512200	Fica	\$ 1,771	\$ 1,877	\$ 106
515-4724-512400	Retirement	\$ 1,953	\$ 1,805	\$ (148)
515-4724-512700	Workers Comp	\$ 519	\$ 487	\$ (32)
515-4724-512900	Other Employee Benefits	\$ 200	\$ 200	\$ -
515-4724-522200	Repairs & Maintenance		\$ 100	\$ 100
515-4724-531270	Gasoline/Diesel		\$ 4,000	\$ 4,000
Expenditure Subtotal	Department: 4724 Utilities Row Crew	\$ 35,345	\$ 34,713	\$ (632)

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4730 Gas Administration North Expenditure				
515-4730-511100	Regular Employees	\$ 33,742	\$ 35,237	\$ 1,495
515-4730-512100	Group Insurance	\$ 781	\$ 815	\$ 34
515-4730-512200	Fica	\$ 2,581	\$ 2,658	\$ 77
515-4730-512400	Retirement	\$ 2,847	\$ 2,656	\$ (191)
515-4730-512700	Workers Compensation	\$ 86	\$ 77	\$ (9)
515-4730-521200	Professional Services	\$ 8,000	\$ 8,000	\$ -
515-4730-522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
515-4730-522300	Rentals	\$ 10,680	\$ 10,680	\$ -
515-4730-523100	Insurance-Indemnity Bonds	\$ 1,750	\$ 1,750	\$ -
515-4730-523200	Communications	\$ 6,500	\$ 6,500	\$ -
515-4730-523320	Appliance Incentive	\$ 18,000	\$ 18,000	\$ -
515-4730-523600	Dues & Fees	\$ 4,000	\$ 4,000	\$ -
515-4730-531100	Supplies & Materials	\$ 4,800	\$ 4,800	\$ -
515-4730-531210	Water/Sewerage	\$ 800	\$ 800	\$ -
515-4730-531230	Electricity	\$ 2,000	\$ 2,000	\$ -
515-4730-531270	Gasoline/Diesel	\$ 100	\$ 100	\$ -
515-4730-571010	Property Taxes	\$ 50,000	\$ 54,300	\$ 4,300
Expenditure Subtotal	Department: 4730 Gas Administration North	\$ 148,667	\$ 154,373	\$ 5,706

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4732 Gas Taps & Meters North	Expenditure			
515-4732-511100	Regular Employees	\$ 140,240	\$ 159,181	\$ 18,941
515-4732-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
515-4732-512100	Group Insurance	\$ 56,035	\$ 64,595	\$ 8,560
515-4732-512200	Fica	\$ 10,881	\$ 12,215	\$ 1,334
515-4732-512400	Retirement	\$ 11,836	\$ 12,054	\$ 218
515-4732-512700	Workers Compensation	\$ 3,190	\$ 2,858	\$ (332)
515-4732-512900	Other Employee Benefits	\$ 1,600	\$ 1,600	\$ -
515-4732-521200	Professional Services	\$ 5,000	\$ 10,000	\$ 5,000
515-4732-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
515-4732-523200	Communications	\$ 6,500	\$ 6,500	\$ -
515-4732-523700	Education & Training	\$ 1,000	\$ 5,000	\$ 4,000
515-4732-523850	Contract Labor	\$ -	\$ 2,000	\$ 2,000
515-4732-531100	Supplies & Materials	\$ 45,000	\$ 60,000	\$ 15,000
515-4732-531220	Natural Gas	\$ 3,000	\$ 3,000	\$ -
515-4732-531230	Electricity	\$ 750	\$ 750	\$ -
515-4732-531270	Gasoline/Diesel	\$ 10,000	\$ 7,000	\$ (3,000)
515-4732-531271	Cng Expense	\$ 4,500	\$ 4,500	\$ -
515-4732-542500	Equipment		\$ 56,000	\$ 56,000
Expenditure Subtotal	Department: 4732 Gas Taps & Meters North	\$ 311,532	\$ 419,253	\$ 107,721

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4738 Gas Distribution North				
	Expenditure			
515-4738-581200	Capital Leases	\$ 1,645,000	\$ 1,705,000	\$ 60,000
515-4738-582200	Interest-Capital Leases	\$ 355,194	\$ 294,619	\$ (60,575)
Expenditure Subtotal	Department: 4738 Gas Distribution North	\$ 2,000,194	\$ 1,999,619	\$ (575)

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4741 Gas Service Operation Nor Expenditure				
515-4741-511100	Regular Employees	\$ 36,729	\$ 34,175	\$ (2,554)
515-4741-511300	Overtime	\$ 300	\$ 300	\$ -
515-4741-512100	Group Insurance	\$ 22,432	\$ 11,461	\$ (10,971)
515-4741-512200	Fica	\$ 2,833	\$ 2,589	\$ (244)
515-4741-512400	Retirement	\$ 3,099	\$ 2,565	\$ (534)
515-4741-512700	Workers Compensation	\$ 822	\$ 616	\$ (206)
515-4741-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4741-522200	Repairs & Maint.	\$ 300	\$ 300	\$ -
515-4741-523700	Education & Training	\$ 500	\$ 2,000	\$ 1,500
515-4741-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
515-4741-531270	Gasoline/Diesel	\$ 2,000	\$ 1,000	\$ (1,000)
515-4741-531271	Cng Fuel Expense	\$ 1,000	\$ 1,400	\$ 400
Expenditure Subtotal	Department: 4741 Gas Service Operation Nor	\$ 70,915	\$ 57,306	\$ (13,609)

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4743 Gas Piping & Conversion N Expenditure				
515-4743-511100	Regular Employees	\$ 79,284	\$ 82,384	\$ 3,100
515-4743-511300	Overtime	\$ 1,000	\$ 1,000	\$ -
515-4743-512100	Group Insurance	\$ 28,221	\$ 34,905	\$ 6,684
515-4743-512200	Fica	\$ 6,141	\$ 6,323	\$ 182
515-4743-512400	Retirement	\$ 6,691	\$ 6,243	\$ (448)
515-4743-512700	Workers Compensation	\$ 1,634	\$ 1,531	\$ (103)
515-4743-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
515-4743-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4743-523200	Communications	\$ 400	\$ 400	\$ -
515-4743-523600	Dues & Fees	\$ 500	\$ 500	\$ -
515-4743-523700	Education & Training	\$ 750	\$ 3,000	\$ 2,250
515-4743-531100	Supplies & Materials	\$ 50,000	\$ 50,000	\$ -
515-4743-531270	Gasoline/Diesel	\$ 3,500	\$ 3,500	\$ -
515-4743-581200	Capital Leases-Principal	\$ 7,850	\$ 7,850	\$ -
515-4743-582200	Capital Leases-Interest	\$ 373	\$ 373	\$ -
Expenditure Subtotal	Department: 4743 Gas Piping & Conversion	\$ 188,144	\$ 199,809	\$ 11,665

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 8500 Capital Outlay	Expenditure			
515-8500-522200	Repairs & Maint-Bare Steel	\$ 180,000	\$ 180,000	\$ -
515-8500-542500	Equipment-Cng Conversion	\$ 10,000	\$ 10,000	\$ -
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 190,000	\$ 190,000	\$ -

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 9000 Interfund Transfers	Expenditure			
515-9000-611100	Oper. Trnsfrs Out-Gen	\$ 1,519,801	\$ 1,531,687	\$ 11,886
515-9000-611516	Transfer To Gas R&E	\$ 87,959	\$ 49,455	\$ (38,504)
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 1,607,760	\$ 1,581,142	\$ (26,618)
Total Expenditure Natural Gas Fund		\$ 11,365,513	\$ 11,232,162	\$ (133,351)

CITY OF TOCCOA - NATURAL GAS RENEWAL AND EXTENSION
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0039 Other Financing Sources Revenue				
516-0039-391100	Transfer In From General (Cafe)	\$ 245,000	\$ -	\$ (245,000)
516-0039-391515	Transfers In - Gas	\$ 87,959	\$ 49,455	\$ (38,504)
516-0039-363999	Balance Brought Forward		\$ 25,545	\$ 25,545
Revenue Subtotal	Department: 0039 Other Financing So	\$ 332,959	\$ 75,000	\$ (257,959)
Total Revenue Natural Gas Renewal and Extension		\$ 332,959	\$ 75,000	\$ (257,959)

Department: 4717 Gas Transmission Line Expenditure				
516-4717-542500	Equipment Valves & Regulators	\$ 30,000	\$ -	\$ (30,000)
Expenditure Subtotal	Department: 4717 Gas Transmission	\$ 30,000	\$ -	\$ (30,000)

Department: 4719 Gas Cathodic Protection Expenditure				
516-4719-542500	Equipment Cathodic Protection	\$ 30,000	\$ -	\$ (30,000)
Expenditure Subtotal	Department: 4719 Gas Cathodic Prote	\$ 30,000	\$ -	\$ (30,000)

Department: 4732 Gas Taps & Meters North Expenditure				
516-4732-542500	Equipment Taps & Meters North	\$ 60,000	\$ -	\$ (60,000)
Expenditure Subtotal	Department: 4732 Gas Taps & Meters	\$ 60,000	\$ -	\$ (60,000)

Department: 8500 Capital Outlay Expenditure				
516-8500-522200	Discretionary	\$ 212,959	\$ 75,000	\$ (137,959)
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 212,959	\$ 75,000	\$ (137,959)

Total Expenditure Natural Gas Renewal and Extension		\$ 332,959	\$ 75,000	\$ (257,959)
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CITY OF TOCCOA - SOLID WASTE FUND SUMMARY
FY2021 BUDGET

	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
SOLID WASTE FUND-540 REVENUE				
0034 Charges For Service	1,154,622	1,152,564	(2,058)	-0.2%
TOTAL SOLID WASTE FUND-540	1,154,622	1,152,564	(2,058)	-0.2%

	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
SOLID WASTE FUND-540 EXPENDITURE				
4520 Solid Waste Residential	534,030	535,921	1,891	0.4%
4521 Solid Waste Commercial	318,385	322,396	4,011	1.3%
4550 Solid Waste Recycling	160,408	170,248	9,840	6.1%
9000 Interfund Transfers	141,799	123,999	(17,800)	-12.6%
TOTAL SOLID WASTE FUND-540	1,154,622	1,152,564	(2,058)	-0.2%

	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
SOLID WASTE R&E FUND-541 REVENUE				
0039 Other Financing Sources	28,978	31,100	2,122	7.3%
TOTAL SOLID WASTE R&E FUND-541	28,978	31,100	2,122	7.3%

	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
SOLID WASTE R&E FUND-541 EXPENDITURE				
4521 Solid Waste Commercial	28,978	0	(28,978)	-100.0%
8500 Capital Outlay	0	31,100	31,100	100.0%
TOTAL SOLID WASTE R&E FUND-541	28,978	31,100	2,122	0.0%

CITY OF TOCCOA - SOLID WASTE REVENUES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0034 Charges For Service Revenue				
540-0034-344110	San. Coll. Fees Resid.	\$ 788,681	\$ 782,988	\$ (5,693)
540-0034-344111	San Coll. Fees Comm.	\$ 332,141	\$ 332,176	\$ 35
540-0034-344130	Recycled Mat.-Aluminum	\$ 300	\$ 300	\$ -
540-0034-344131	Recy. Mat.- Card Board	\$ 4,000	\$ 4,000	\$ -
540-0034-344132	Recycled Mat.-Glass	\$ 500	\$ 500	\$ -
540-0034-344133	Recycled Mat.-Newspaper	\$ 3,000	\$ 3,000	\$ -
540-0034-344134	Recycled Mat.-Plastic	\$ 4,000	\$ 4,000	\$ -
540-0034-344415	Penalties	\$ 22,000	\$ 25,600	\$ 3,600
Revenue Subtotal	Department: 0034 Charges For Service	\$ 1,154,622	\$ 1,152,564	\$ (2,058)
Total Revenue Solid Waste Fund		\$ 1,154,622	\$ 1,152,564	\$ (2,058)

CITY OF TOCCOA - SOLID WASTE EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4520 Solid Waste Residential Expenditure				
540-4520-511100	Regular Employees	\$ 82,739	\$ 87,720	\$ 4,981
540-4520-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
540-4520-512100	Group Insurance	\$ 41,100	\$ 45,943	\$ 4,843
540-4520-512200	Fica	\$ 6,559	\$ 6,786	\$ 227
540-4520-512400	Retirement	\$ 6,983	\$ 6,553	\$ (430)
540-4520-512700	Workers Compensation	\$ 5,109	\$ 4,099	\$ (1,010)
540-4520-512900	Other Employee Benefits	\$ 900	\$ 900	\$ -
540-4520-521100	Collection Costs	\$ 300	\$ 50	\$ (250)
540-4520-521200	Professional Services	\$ 10,950	\$ 10,950	\$ -
540-4520-521201	Credit Card Exp/Bank Charges	\$ 3,500	\$ 3,500	\$ -
540-4520-522110	Disposal	\$ 298,000	\$ 298,000	\$ -
540-4520-522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
540-4520-523100	Liability Insurance	\$ 43,470	\$ 40,000	\$ (3,470)
540-4520-523600	Dues & Fees	\$ 300	\$ 300	\$ -
540-4520-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
540-4520-531210	Water/Sewerage	\$ 250	\$ 250	\$ -
540-4520-531220	Natural Gas	\$ 120	\$ 120	\$ -
540-4520-531230	Electricity	\$ 350	\$ 350	\$ -
540-4520-531270	Gasoline/Diesel	\$ 3,400	\$ 3,400	\$ -
540-4520-531271	Cng Expense	\$ 5,000	\$ 2,000	\$ (3,000)
540-4520-531600	Equipment < \$5,000	\$ 15,000	\$ 15,000	\$ -
Expenditure Subtotal	Department: 4520 Solid Waste Residentia	\$ 534,030	\$ 535,921	\$ 1,891

CITY OF TOCCOA - SOLID WASTE EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4521 Solid Waste Commercial Expenditure				
540-4521-511100	Regular Employees	\$ 31,664	\$ 33,157	\$ 1,493
540-4521-511300	Overtime	\$ 4,000	\$ 4,000	\$ -
540-4521-512100	Group Insurance	\$ 21,366	\$ 26,353	\$ 4,987
540-4521-512200	Fica	\$ 2,728	\$ 2,800	\$ 72
540-4521-512400	Retirement	\$ 2,672	\$ 2,492	\$ (180)
540-4521-512700	Workers Compensation	\$ 2,155	\$ 1,894	\$ (261)
540-4521-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
540-4521-522110	Disposal	\$ 212,000	\$ 212,000	\$ -
540-4521-522200	Repairs & Maint.	\$ 9,000	\$ 9,000	\$ -
540-4521-523600	Dues & Fees	\$ 200	\$ 200	\$ -
540-4521-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
540-4521-531270	Gasoline/Diesel	\$ 3,400	\$ 7,000	\$ 3,600
540-4521-531271	Cng Fuel	\$ 5,000	\$ 1,300	\$ (3,700)
540-4521-531600	Equipment < \$5,000 Each	\$ 23,000	\$ 23,000	\$ -
Expenditure Subtotal	Department: 4521 Solid Waste Commercial	\$ 318,385	\$ 322,396	\$ 4,011

CITY OF TOCCOA - SOLID WASTE EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 4550 Solid Waste Recycling Expenditure				
540-4550-511100	Regular Employees	\$ 58,380	\$ 61,364	\$ 2,984
540-4550-511300	Overtime	\$ 500	\$ 500	\$ -
540-4550-512100	Group Insurance	\$ 29,117	\$ 36,008	\$ 6,891
540-4550-512200	Fica	\$ 4,504	\$ 4,637	\$ 133
540-4550-512400	Retirement	\$ 4,927	\$ 4,595	\$ (332)
540-4550-512700	Workers Compensation	\$ 3,490	\$ 3,154	\$ (336)
540-4550-512900	Other Employee Benefits	\$ 900	\$ 700	\$ (200)
540-4550-522200	Repairs & Maint.	\$ 3,500	\$ 3,500	\$ -
540-4550-522300	Rentals	\$ 1,440	\$ 1,440	\$ -
540-4550-523600	Dues & Fees	\$ 100	\$ 100	\$ -
540-4550-523850	Contract Labor	\$ 42,900	\$ 42,900	\$ -
540-4550-531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
540-4550-531210	Water/Sewerage	\$ 150	\$ 150	\$ -
540-4550-531220	Natural Gas	\$ 200	\$ 200	\$ -
540-4550-531230	Electricity	\$ 1,500	\$ 1,500	\$ -
540-4550-531270	Gasoline/Diesel	\$ 5,800	\$ 5,800	\$ -
540-4550-531600	Equipment < \$5,000 Each	\$ 1,000	\$ 1,700	\$ 700
Expenditure Subtotal	Department: 4550 Solid Waste Recycling	\$ 160,408	\$ 170,248	\$ 9,840

CITY OF TOCCOA - SOLID WASTE EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 9000 Interfund Transfers	Expenditure			
540-9000-611100	Oper. Trnsfrs Out-Gen	\$ 112,821	\$ 96,701	\$ (16,120)
540-9000-611541	Transfer To Solid Waste R&E	\$ 28,978	\$ 27,298	\$ (1,680)
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 141,799	\$ 123,999	\$ (17,800)
Total Expenditure Solid Waste Fund		\$ 1,154,622	\$ 1,152,564	\$ (2,058)

CITY OF TOCCOA - SOLID WASTE RENEWAL AND EXTENSION
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0039 Other Financing Sources Revenue				
541-0039-391540	Transfer In From Solid Waste	\$ 28,978	\$ 31,100	\$ 2,122
Revenue Subtotal	Department: 0039 Other Financing Soui	\$ 28,978	\$ 31,100	\$ 2,122
Total Revenue Solid Waste Renewal and Extension		\$ 28,978	\$ 31,100	\$ 2,122

Department: 8500 Capital Outlay Expenditure				
541-8500-522200	R & E Repairs & Maintenance	\$ 28,978	\$ 31,100	\$ 2,122
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 28,978	\$ 31,100	\$ 2,122
Total Expenditure Solid Waste Renewal and Extension		\$ 28,978	\$ 31,100	\$ 2,122

CITY OF TOCCOA - LAKE TOCCOA FACILITIES SUMMARY
FY2021 BUDGET

LAKE TOCCOA FACILITIES-556 REVENUE	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
0034 Charges For Service	524,050	498,569	(25,481)	-4.9%
0039 Other Financing Sources	68,504	68,504	0	0.0%
TOTAL THE LINKS AT LAKE TOCCOA-556	592,554	567,073	(25,481)	-4.3%

LAKE TOCCOA FACILITIES-556 EXPENDITURE	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
6150 Golf Course Pro Shop	177,398	105,385	(72,013)	-40.6%
6151 Golf Course Maintenance	163,720	105,489	(58,231)	-35.6%
6152 Event Center	26,965	56,522	29,557	109.6%
6155 Ping'S Grill	224,471	299,677	75,206	33.5%
TOTAL THE LINKS AT LAKE TOCCOA-556	592,554	567,073	(25,481)	-4.3%

LAKE TOCCOA FACILITIES R&E-557 REVENUE	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
0039 Other Financing Sources	18,000	18,000	0	0.0%
TOTAL THE LINKS AT LAKE TOCCOA R&E	18,000	18,000	0	0.0%

LAKE TOCCOA FACILITIES R&E-557 EXPENDITURE	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
6151 Golf Course Maintenance	18,000	18,000	0	0.0%
TOTAL THE LINKS AT LAKE TOCCOA R&E	18,000	18,000	0	0.0%

CITY OF TOCCOA - LAKE TOCCOA REVENUES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0034 Charges For Service Revenue				
556-0034-345200	Green Fees	\$ 54,157	\$ 48,741	\$ (5,416)
556-0034-345202	Misc Golf	\$ 1,000	\$ 1,000	\$ -
556-0034-345203	Misc Revenue-Vendor'S Comp	\$ 900	\$ 900	\$ -
556-0034-345210	Cart Rental	\$ 65,783	\$ 59,204	\$ (6,579)
556-0034-345211	Sales-Pro Shop	\$ 17,000	\$ 18,900	\$ 1,900
556-0034-345212	Concessions	\$ 10,000	\$ 9,000	\$ (1,000)
556-0034-345213	Grill Food Sales	\$ 212,360	\$ 191,124	\$ (21,236)
556-0034-345214	Grill Drink Sales	\$ 31,000	\$ 33,300	\$ 2,300
556-0034-345215	Memberships	\$ 25,000	\$ 22,500	\$ (2,500)
556-0034-345220	Tournaments	\$ 10,000	\$ 9,000	\$ (1,000)
556-0034-345225	Golf Lessons	\$ -	\$ -	\$ -
556-0034-345230	Facility Rentals Event Center	\$ 53,850	\$ 65,700	\$ 11,850
556-0034-345235	Drinks Sales Event Center	\$ 26,000	\$ 23,400	\$ (2,600)
556-0034-345240	Sod Farm Sales	\$ 12,000	\$ 10,800	\$ (1,200)
556-0034-345245	Course Hole Sponsorship	\$ 5,000	\$ 5,000	\$ -
Revenue Subtotal	Department: 0034 Charges For Service	\$ 524,050	\$ 498,569	\$ (25,481)
Department: 0034 Charges For Service Revenue				
556-0039-391100	Operating Transfers In - General	\$ 68,504	\$ 68,504	\$ -
Revenue Subtotal	Department: 0039 Charges For Service	\$ 68,504	\$ 68,504	\$ -
Total Revenue Lake Toccoa Facilities Fund		\$ 592,554	\$ 567,073	\$ (25,481)

CITY OF TOCCOA - LAKE TOCCOA EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 6150 Golf Course Pro Shop Expenditure				
556-6150-511100	Regular Employees	\$ 47,002	\$ -	\$ (47,002)
556-6150-511200	Temporary Employees	\$ 29,302	\$ 32,000	\$ 2,698
556-6150-512100	Group Insurance	\$ 19,238	\$ -	\$ (19,238)
556-6150-512200	Fica	\$ 5,837	\$ 2,448	\$ (3,389)
556-6150-512400	Retirement	\$ 3,966	\$ -	\$ (3,966)
556-6150-512700	Workers Compensation	\$ 531	\$ 315	\$ (216)
556-6150-512900	Other Employee Benefits	\$ 250	\$ 250	\$ -
556-6150-521200	Professional Services	\$ 10,828	\$ 10,828	\$ -
556-6150-521201	Credit Card Expense	\$ 9,000	\$ 10,000	\$ 1,000
556-6150-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
556-6150-523200	Communications	\$ 8,544	\$ 8,544	\$ -
556-6150-523300	Advertising & Promotion	\$ 4,000	\$ 4,000	\$ -
556-6150-523700	Education & Training	\$ 200	\$ 200	\$ -
556-6150-523850	Contract Labor	\$ -	\$ 100	\$ 100
556-6150-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
556-6150-531210	Water/Sewerage	\$ 2,000	\$ 2,000	\$ -
556-6150-531220	Natural Gas	\$ 8,000	\$ 6,000	\$ (2,000)
556-6150-531230	Electricity	\$ 12,000	\$ 12,000	\$ -
556-6150-531500	Purch.For Resale	\$ 10,000	\$ 10,000	\$ -
556-6150-531510	Concessions	\$ 4,500	\$ 4,500	\$ -
556-6150-531600	Equipment < \$5,000 Each	\$ 200	\$ 200	\$ -
Expenditure Subtotal	Department: 6150 Golf Course Pro Shop	\$ 177,398	\$ 105,385	\$ (72,013)

CITY OF TOCCOA - LAKE TOCCOA EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 6151 Golf Course Maintenance Expenditure				
556-6151-511100	Regular Employees	\$ 81,977	\$ 44,132	\$ (37,845)
556-6151-511200	Temporary Employees	\$ 4,320	\$ 5,000	\$ 680
556-6151-512100	Group Insurance	\$ 39,977	\$ 25,418	\$ (14,559)
556-6151-512200	Fica	\$ 6,601	\$ 3,741	\$ (2,860)
556-6151-512400	Retirement	\$ 6,919	\$ 3,357	\$ (3,562)
556-6151-512700	Workers Compensation	\$ 926	\$ 461	\$ (465)
556-6151-512900	Other Employee Benefits	\$ 200	\$ 200	\$ -
556-6151-521200	Professional Services	\$ 1,000	\$ 1,000	\$ -
556-6151-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
556-6151-523850	Contract Labor		\$ 600	\$ 600
556-6151-531100	Supplies & Materials	\$ 15,300	\$ 15,080	\$ (220)
556-6151-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
556-6151-531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 6151 Golf Course Maintenan	\$ 163,720	\$ 105,489	\$ (58,231)

CITY OF TOCCOA - LAKE TOCCOA EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 6152 Event Center				
	Expenditure			
556-6152-511200	Temporary Employee		\$ 25,000	\$ 25,000
556-6152-512200	Fica		\$ 1,912	\$ 1,912
556-6152-512700	Workers Compensation		\$ 145	\$ 145
556-6152-522200	Repairs & Maintenance	\$ 2,400	\$ 2,400	\$ -
556-6152-523850	Contract Labor	\$ 9,000	\$ 9,000	\$ -
556-6152-531100	Supplies And Materials	\$ 6,565	\$ 6,565	\$ -
556-6152-531210	Water/Sewerage	\$ 2,500	\$ 2,000	\$ (500)
556-6152-531220	Natural Gas	\$ 2,500	\$ 3,500	\$ 1,000
556-6152-531310	Drink Costs Event Center	\$ 4,000	\$ 6,000	\$ 2,000
Expenditure Subtotal	Department: 6152 Event Center	\$ 26,965	\$ 56,522	\$ 29,557

CITY OF TOCCOA - LAKE TOCCOA EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 6155 Ping's Grill				
Expenditure				
556-6155-51100	Regular Employees		\$ 45,000	\$ 45,000
556-6155-511200	Temporary Employees	\$ 71,214	\$ 73,000	\$ 1,786
556-6155-512100	Group Insurance		\$ 25,000	\$ 25,000
556-6155-512200	Fica	\$ 5,447	\$ 9,180	\$ 3,733
556-6155-512400	Retirement		\$ 3,440	\$ 3,440
556-6155-512700	Workers Compensation	\$ 810	\$ 705	\$ (105)
556-6155-512900	Other Employee Benefits	\$ 1,000	\$ 1,000	\$ -
556-6155-522200	Repairs & Maintenance	\$ 2,000	\$ 2,000	\$ -
556-6155-523300	Advertising & Promotion	\$ 2,000	\$ 2,000	\$ -
556-6155-523850	Contract Labor		\$ 100	\$ 100
556-6155-531100	Supplies & Materials	\$ 15,000	\$ 15,000	\$ -
556-6155-531300	Food Costs Grill	\$ 117,000	\$ 113,252	\$ (3,748)
556-6155-531310	Drink Costs Grill	\$ 10,000	\$ 10,000	\$ -
Expenditure Subtotal	Department: 6155 Ping'S Grill	\$ 224,471	\$ 299,677	\$ 75,206
Total Expenditure Lake Toccoa Facilities Fund		\$ 592,554	\$ 567,073	\$ (25,481)

CITY OF TOCCOA - LAKE TOCCOA FACILITIES RENEWAL AND EXTENSION
 FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0039 Other Financing Sources Revenue				
557-0039-391505	Transfer In From Water Fd	\$ 18,000	\$ 18,000	\$ -
Revenue Subtotal	Department: 0039 Other Financing Sour	\$ 18,000	\$ 18,000	\$ -
Total Revenue Lake Toccoa Renewal and Extension		\$ 18,000	\$ 18,000	\$ -

Department: 6151 Golf Course Maintenance Expenditure				
557-6151-542500	Equipment	\$ 18,000	\$ 18,000	\$ -
Expenditure Subtotal	Department: 6151 Golf Course Maintena	\$ 18,000	\$ 18,000	\$ -
Total Expenditure Lake Toccoa Renewal and Extension		\$ 18,000	\$ 18,000	\$ -

CITY OF TOCCOA - HOTEL MOTEL FUND
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0031 Taxes Revenue				
275-0031-314100	Hotel Motel Tax	\$ 66,750	\$ 107,875	\$ 41,125
Revenue Subtotal	Department: 0031 Taxes	\$ 66,750	\$ 107,875	\$ 41,125
Total Revenue Hotel Motel Fund		\$ 66,750	\$ 107,875	\$ 41,125

Department: 7520 Community Support Expenditure				
275-7520-522300	Building Rental		\$ 12,000	\$ 12,000
275-7520-523300	Advertising & Promotions		\$ 10,000	\$ 10,000
275-7520-523335	Chamber Of Commerce	\$ 24,000	\$ 24,000	\$ -
275-7520-523600	Dues & Fees	\$ 4,750	\$ -	\$ (4,750)
Expenditure Subtotal	Department: 7520 Community Supl	\$ 28,750	\$ 46,000	\$ 17,250

Department: 9000 Interfund Transfers Expenditure				
275-9000-611100	Transfer To General Fund	\$ 38,000	\$ 61,875	\$ 23,875
Expenditure Subtotal	Department: 9000 Interfund Transf	\$ 38,000	\$ 61,875	\$ 23,875
Total Expenditure Hotel Motel Fund		\$ 66,750	\$ 107,875	\$ 41,125

CITY OF TOCCOA - GRANT FUND
FY2021 APPROVED BUDGET SUMMARY

	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
GRANT FUND-200 REVENUES				
0033 Intergovernmental	214,168	214,168	0	0.0%
0039 Other Financing Sources	172,153	172,153	0	0.0%
TOTAL GRANT FUND-200	386,321	386,321	0	0.0%

	FY2020	FY2021	INCREASE (DECREASE)	% CHANGE
GRANT FUND-200 EXPENDITURES				
1120 Community Development	160,680	160,680	0	0.0%
1540 Human Resources	29,000	29,000	0	0.0%
3220 Police Department	1,960	1,960	0	100.0%
4220 Streets & Drainage	26,481	26,481	0	0.0%
6220 Parks	168,200	168,200	0	0.0%
7550 Main Street	0	0	0	0.0%
TOTAL GRANT FUND-200	386,321	386,321	0	0.0%

**CITY OF TOCCOA - GRANT FUND
FY2021 APPROVED BUDGET**

Account Number	Description	FY2020 (\$)	FY2020 (\$)	Difference (\$)
Department: 0033 Intergovernmental Revenue				
200-0033-331008	Gma Safety Grant-Workers Comp	\$ 10,000	\$ 10,000	\$ -
200-0033-331009	Gma Liability Grant-Girma	\$ 10,000	\$ 10,000	\$ -
200-0033-334001	Gma-Wellness Grant	\$ 9,000	\$ 9,000	\$ -
200-0033-334017	Walmart Police Dept Grant	\$ 1,000	\$ 1,000	\$ -
200-0033-334018	Law Enforcement Press-Calendar Prog	\$ 960	\$ 960	\$ -
200-0033-335008	Ga Council For The Arts	\$ 6,000	\$ 6,000	\$ -
200-0033-335012	Gdecid Tourism Product Dev	\$ 10,000	\$ 10,000	\$ -
200-0033-335013	Hpdiv/Hpfund	\$ 17,208	\$ 15,000	\$ (2,208)
200-0033-335018	Rtp Lake Toccoa Walking Trails	\$ 100,000	\$ 28,214	\$ (71,786)
200-0033-335019	South Arts Performing Arts	\$ -	\$ 2,000	\$ 2,000
200-0033-335020	Arc Project Grant Revenue	\$ 50,000	\$ 99,999	\$ 49,999
Revenue Subtotal	Department: 0033 Intergovernmental	\$ 214,168	\$ 192,173	\$ (21,995)
Department: 0039 Other Financing Sources Revenue				
200-0039-391100	Transfers in General Fund		\$ 127,999	\$ 127,999
200-0039-391137	Transfers In From Cra	\$ 145,672	\$ -	\$ (145,672)
200-0039-393999	Balance Brought Forward	\$ 26,481	\$ -	\$ (26,481)
Revenue Subtotal	Departement: 0039 Other Financing Sou	\$ 172,153	\$ 127,999	\$ (44,154)
Total Revenue Grant Fund		\$ 386,321	\$ 320,172	\$ (66,149)

**CITY OF TOCCOA - GRANT FUND
FY2021 APPROVED BUDGET**

Account Number	Description	FY2020 (\$)	FY2020 (\$)	Difference (\$)
Department: 1120 Community Development Expenditure				
200-1120-521207	Usda Rbdg	\$ -	\$ 199,998	\$ 199,998
200-1120-521209	Ga Council For The Arts	\$ 12,000	\$ 12,000	\$ -
200-1120-521211	Gdec Tpd	\$ 20,000	\$ 20,000	\$ -
200-1120-521212	Hpd/Hpf	\$ 28,680	\$ 25,000	\$ (3,680)
200-1120-521215	South Arts Performing Arts	\$ -	\$ 4,000	\$ 4,000
200-1120-521218	Arc Project Grant	\$ 100,000	\$ -	\$ (100,000)
Expenditure Subtotal	Department: 1120 Community Developn	\$ 160,680	\$ 260,998	\$ 100,318
Department: 1540 Human Resources Expenditure				
200-1540-512900	Other Benefits-Wellness Grant	\$ 9,000	\$ 9,000	\$ -
200-1540-531100	Safety Grant	\$ 20,000	\$ 20,000	\$ -
Expenditure Subtotal	Department: 1540 Human Resources	\$ 29,000	\$ 29,000	\$ -
Department: 3220 Police Department Expenditure				
200-3220-531600	Equipment < \$5,000	\$ 1,960	\$ 1,960	\$ -
Expenditure Subtotal	Department: 3220 Police Department	\$ 1,960	\$ 1,960	\$ -
Department: 4220 Streets & Drainage Expenditure				
200-4220-523850	Lmig Oss 2016 Guardrail Ada Ramps	\$ 24,999	\$ -	\$ (24,999)
200-4220-523870	Lmig Oss 2017 Ada Markings Signage	\$ 1,482	\$ -	\$ (1,482)
Expenditure Subtotal	Department: 4220 Streets & Drainage	\$ 26,481	\$ -	\$ (26,481)
Department: 6220 Parks Expenditure				
200-6220-521210	Rtp Lake Toccoa Walking Trail	\$ 168,200	\$ 28,214	\$ (139,986)
Expenditure Subtotal	Department: 6220 Parks	\$ 168,200	\$ 28,214	\$ (139,986)
Total Expenditure Grant Fund		\$ 386,321	\$ 320,172	\$ (66,149)

CITY OF TOCCOA - SPLOST IV
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0036 Interest Income Revenue				
204-0036-361000	Interest Income	\$ 45	\$ -	\$ (45)
Revenue Subtotal	Department: 0036 Interest Income	\$ 45	\$ -	\$ (45)
Department: 0039 Other Financing Sources Revenue				
204-0039-393999	Fund Balance Forward	\$ 115,000	\$ 118,000	\$ 3,000
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 115,000	\$ 118,000	\$ 3,000
Total Revenue SPLOST IV		\$ 115,045	\$ 118,000	\$ 2,955

Department: 4430 Water Treatment Expenditure				
204-4430-542505	Water Plant Improvements	\$ 115,045	\$ 118,000	\$ 2,955
Expenditure Subtotal	Department: 4430 Water Treatment	\$ 115,045	\$ 118,000	\$ 2,955
Total Expenditure SPLOST IV		\$ 115,045	\$ 118,000	\$ 2,955

CITY OF TOCCOA - SPLOST V
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0036 Interest Income Revenue				
205-0036-361000	Interest Income	\$ 1,000	\$ 900	\$ (100)
Revenue Subtotal	Department: 0036 Interest Income	\$ 1,000	\$ 900	\$ (100)
Department: 0039 Other Financing Sources Revenue				
205-0039-393999	Balance Brought Forward	\$ 1,364,847	\$ 44,100	\$ (1,320,747)
Revenue Subtotal	Department: 0039 Other Financing	\$ 1,364,847	\$ 44,100	\$ (1,320,747)
Total Revenue SPLOST V		\$ 1,365,847	\$ 45,000	\$ (1,320,847)

Department: 4431 Gravity Sewers Expenditure				
205-4331-523850	Inflow & Infiltration	\$ -	\$ 25,000	\$ 25,000
Expenditure Subtotal	Department: 4331 Gravity Sewers	\$ -	\$ 25,000	\$ 25,000
Department: 4430 Water Treatment Expenditure				
205-4430-54205	General WTP	\$ -	\$ 20,000	\$ 20,000
Expenditure Subtotal	Department: 4430 Water Treatme	\$ -	\$ 20,000	\$ 20,000
Department: 8500 Capital Outlay Expenditure				
205-8500-521200	Professional Services	\$ 1,365,847	\$ -	\$ (1,365,847)
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 1,365,847	\$ -	\$ (1,365,847)
Total Expenditure SPLOST V		\$ 1,365,847	\$ 45,000	\$ (1,320,847)

CITY OF TOCCOA - SPLOST VII
FY2021 APPROVED BUDGET

Account Number	Description	FY2020 (\$)	FY2021 (\$)	Difference (\$)
Department: 0033 Intergovernmental Revenue				
207-0033-337000	Splost VII Revenue	\$ -	\$ 749,500	\$ 749,500
Revenue Subtotal	Department: 0033 Intergovernmental	\$ -	\$ 749,500	\$ 749,500
Department: 0036 Interest Income Revenue				
206-0036-361000	Interest Income	\$ -	\$ 500	\$ 500
Revenue Subtotal	Department 0036 Interest Income	\$ -	\$ 500	\$ 500
Total Revenue SPLOST VII		\$ -	\$ 750,000	\$ 750,000

Department: 8500 Capital Outlay Expenditure				
206-8500-512910	Discretionary	\$ -	\$ 750,000	\$ 750,000
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ -	\$ 750,000	\$ 750,000
Total Expenditure SPLOST VII		\$ -	\$ 750,000	\$ 750,000